

*The Commonwealth of Massachusetts*  
DEPARTMENT OF CORPORATIONS AND TAXATION  
DIVISION OF ACCOUNTS

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TWENTY-THIRD ANNUAL REPORT

ON THE

STATISTICS OF MUNICIPAL FINANCES

FOR CITY AND TOWN FISCAL YEARS ENDING BETWEEN  
NOVEMBER 30, 1928, AND MARCH 31, 1929

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BY  
THE COMMISSIONER OF CORPORATIONS AND TAXATION

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## The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,  
STATE HOUSE, BOSTON, May 1, 1930.

As Commissioner of Corporations and Taxation, I submit herewith the Twenty-third Annual Report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1928. This report was prepared under the immediate direction of Mr. Theodore N. Waddell, Director of Accounts in the Department, and contains data relative to the finances of the municipalities of the Commonwealth, together with tabulations compiled from the returns made by the several city and town officials.

HENRY F. LONG,  
*Commissioner of Corporations and Taxation.*

**The Commonwealth of Massachusetts**  
**REPORT ON THE STATISTICS OF**  
**MUNICIPAL FINANCES—1928**

HON. HENRY F. LONG, *Commissioner of Corporations and Taxation,*  
*State House, Boston.*

SIR:—I submit herewith the Twenty-third Annual Report on the Statistics of Municipal Finances, covering the years ending between November 30, 1928, and March 31, 1929.

The report is similar in arrangement to those of previous years, and the tables presented give figures showing the source of income or receipts and the purposes of expenditures of the several municipalities. The annual presentation of these statistics makes possible a comparison from year to year of the increase or decrease of revenues and expenses of each of the cities and towns as well as the total for all municipalities.

The chief source of revenue is from taxes, more than 82 per cent being received from this source. While each class of receipt, with the exception of premiums, shows an increase over the preceding year, the proportion each class bears to the total is practically the same, no indication of relieving real estate of the increasing cost of government to any appreciable extent being noted. The income tax has afforded a certain amount of relief, since the increase in receipts from taxes over the preceding year is less than the increase in receipts from income taxes over the same period.

FINANCIAL STATUS OF THE MUNICIPALITIES.

*Excess or Deficiency of Revenue.*

The tables on pages x to xiii give a summary for five years of the revenue for current charges and the current charges against revenue. This report is prepared on a cash basis, and these tables, therefore, should be considered for a series of years, since there are certain factors which might lead to false conclusions if only a single year is considered. In comparing a series of years, as are found in these tables, the policy of financing the municipal activities of the several municipalities is correctly pictured.

The total revenue for current charges for the year 1928 increased \$6,717,254, or 2.54 per cent, while the current charges against revenue increased \$8,239,211, or 3.38 per cent. An increase in the amount expended is shown in each class of expenditure, with the exception of highways, unclassified, and administration of trust funds. Highways show a material reduction in maintenance cost, probably due to the fact that during the past few years more money has been spent for construction of better roads, thus reducing the cost of up-keep. If the amount expended for so-called permanent construction of highways is considered, we would have a greater expenditure for this function of government. More construction and less repairing is unquestionably a more economical expenditure of public money.

A comparison of revenue for current charges and current charges against revenue for the years 1927 and 1928 for all municipalities, together with percentages each class of receipt bears to the total receipts and the cost of each function of government as compared with the total expenditures will be found in the following tables:



*Revenue for Current Charges.*

CLASSIFICATION.	1927	1928	PERCENTAGES	
			1927	1928
Taxes . . . . .	\$219,554,671	\$223,147,563	82.88	82.15
Licenses and permits . . . . .	863,807	869,319	0.33	0.32
Fines and forfeits . . . . .	867,975	915,916	0.33	0.34
Grants and gifts (for expenses) . . . . .	3,845,581	3,940,787	1.45	1.45
All other general revenue . . . . .	7,612	11,070	1—	1—
Special assessments (for expenses) . . . . .	966,808	1,308,570	0.36	0.48
Privileges . . . . .	95,276	96,606	0.04	0.04
Departmental . . . . .	8,053,850	9,251,745	3.04	3.41
Public service enterprises . . . . .	25,081,869	25,984,566	9.47	9.57
Cemeteries . . . . .	911,017	960,199	0.34	0.35
Interest . . . . .	4,416,283	4,954,429	1.67	1.82
Premiums . . . . .	247,353	188,586	0.09	0.07
TOTALS . . . . .	\$264,912,102	\$271,629,356	100.00	100.00

<sup>1</sup> Less than one one-hundredth of one per cent.

*Current Charges against Revenue.*

CLASSIFICATION.	1927	1928	PERCENTAGES	
			1927	1928
General government . . . . .	\$9,546,215	\$10,476,383	3.91	4.15
Protection of persons and property . . . . .	33,056,852	34,222,064	13.55	13.57
Health and sanitation . . . . .	16,928,483	17,282,564	6.94	6.85
Highways . . . . .	23,579,850	22,888,607	9.66	9.07
Charities . . . . .	14,922,793	16,560,586	6.11	6.56
Soldiers' benefits . . . . .	1,345,600	1,648,471	0.55	0.65
Schools . . . . .	69,610,069	71,527,257	28.53	28.35
Libraries . . . . .	3,645,653	3,778,082	1.49	1.50
Recreation . . . . .	5,904,300	5,972,457	2.42	2.37
Pensions . . . . .	3,552,767	3,620,284	1.46	1.44
Unclassified . . . . .	2,263,577	2,260,075	0.93	0.90
Public service enterprises . . . . .	14,462,745	15,139,735	5.93	6.00
Cemeteries . . . . .	1,328,282	1,369,572	0.54	0.54
Administration of trust funds . . . . .	224,886	199,277	0.09	0.08
Maintenance and operation . . . . .	\$200,372,072	\$206,945,414	82.11	82.03
Interest . . . . .	18,543,176	19,034,028	7.60	7.55
Debt from revenue . . . . .	23,681,270	24,616,284	9.70	9.76
Transfers to sinking funds from revenue . . . . .	1,429,024	1,669,027	0.59	0.66
TOTALS . . . . .	\$244,025,542	\$252,264,753	100.00	100.00

*The Debt Burden.*

The net funded or fixed debt of all municipalities at the close of the year 1928 was \$281,950,246, an increase over 1927 of \$2,918,652, or one per cent. The assessed valuation of taxable property increased during this period \$85,176,783, or 1.2 per cent, this being slightly greater than the increase in the percentage of indebtedness.

On pages xxi to xxvii tables are presented showing the net debt on January 1, 1930, for the cities, towns over 5,000 population, and towns under 5,000 population. The total net debt on January 1, 1930, for all municipalities, was \$283,601,976, an increase over that reported for January 1, 1929, of \$2,517,065, or 0.90 per cent. The increase in assessed valuation was \$318,491,094, or 4.44 per cent. Included in this valuation is the value placed upon motor vehicles in fixing the motor vehicle excise tax, which is determined by the Commissioner of Corporations and Taxation, and which is added to the local assessors' valuation in determining the borrowing capacity of the city or town; consequently it is included in this table. Prior to 1929, the value of automobiles was included with other assessable personal property. The motor vehicle excise tax included in this table amounts to \$360,372,829, or 4.81 per cent, which greatly exceeds the amount previously included in the taxable personal property assessed for automobiles and partly explains the percentage of increase in assessed valuation.

In these tables, the indebtedness is classified as general debt and enterprise debt, the general debt representing the class of debt which in practically every case requires

direct taxation to pay the maturing loans, and enterprise debt, which, as a general rule, is retired from earnings of the enterprise without resorting to direct taxation. The aggregate general debt on January 1, 1930, was \$206,496,667, an increase over that reported for January 1, 1929, of \$1,435,858, or 0.70 per cent.

Vast sums of money have been expended for high schools and junior high schools, as well as for highways, but the assessed valuation has more than kept pace with the debt. Wherever additional funds have been needed, it has been provided by direct taxation and borrowing made for the extraordinary expenses only. The municipal indebtedness act of 1913, with its perfecting amendments, continues to demonstrate the wisdom of the change in policy of financing the needs of our municipalities, and a greater proportion of the tax dollar is now available for labor, material and supplies than at any time during the past twenty-five years. During this period, the municipalities have spent vast sums of money for improvements that will be of service for many years to come.

The policy of requiring a municipality to make an initial contribution from revenue as a condition precedent to borrowing under Chapter 44 of the General Laws, as one of the steps to a pay-as-you-go policy, appears to have general approval, and it operates as a check on the incurrence of debt without undue hardship on any community.

The amount reported as expended for outlays, which represents improvements of a permanent character, during the past five years, is in excess of the total funded or fixed debt January 1, 1930, which indicates that the outlays have been financed largely through direct taxation or relatively short term serial loans.

#### THE CERTIFICATION OF TOWN AND DISTRICT NOTES.

This particular branch of the work is steadily increasing, the demands for information relative to the indebtedness and the borrowing capacity of the several municipalities have made it imperative that much additional information shall be collected for our files. This information is of service to us in passing on the validity of town notes, and also assists in rendering decisions and advice to the various officials who seek aid from this Division.

The number of notes certified and the amount of the loans represented by them since the town note act took effect on January 1, 1911, are shown in the following table:

YEARS	REVENUE AND OTHER TEMPORARY LOANS		GENERAL LOANS		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
1911 . . .	983	\$8,974,214.59	433	\$737,349.43	1,416	\$9,711,564.02
1912 . . .	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913 . . .	1,241	10,958,450.00	1,095	1,727,363.74	2,336	12,685,813.74
1914 . . .	1,411	12,780,963.00	1,290	1,779,575.29	2,701	14,560,538.29
1915 . . .	1,501	13,857,600.00	1,306	1,505,530.16	2,807	15,363,130.16
1916 . . .	1,437	14,066,488.00	867	1,204,653.62	2,304	15,270,541.62
1917 . . .	1,456	15,414,379.22	809	819,664.21	2,265	16,234,043.43
1918 . . .	1,665	16,434,205.75	664	711,160.23	2,329	17,145,366.98
1919 . . .	1,483	16,914,825.66	912	1,632,658.12	2,395	18,597,483.78
1920 . . .	1,802	20,990,182.84	1,339	1,869,786.72	3,141	22,859,969.56
1921 . . .	2,176	25,695,512.64	1,923	2,390,275.40	4,099	28,085,788.04
1922 . . .	2,183	28,245,427.06	2,099	2,562,840.93	4,282	30,808,267.99
1923 . . .	2,047	26,393,895.80	1,946	2,580,052.00	3,993	28,973,947.80
1924 . . .	2,230	30,644,443.62	2,028	2,688,215.00	4,258	33,332,658.62
1925 . . .	2,284	32,005,695.54	2,108	2,844,251.56	4,392	34,849,947.10
1926 . . .	2,471	36,330,002.23	2,187	2,845,120.00	4,658	39,175,122.23
1927 . . .	2,455	39,279,690.00	1,788	2,281,115.00	4,243	41,560,805.00
1928 . . .	2,311	38,432,256.25	1,756	2,215,694.50	4,067	40,647,950.75
1929 . . .	2,589	41,732,798.55	1,858	2,277,221.96	4,447	44,010,020.51
1930 <sup>1</sup> . . .	877	14,788,400.00	413	439,400.00	1,290	15,227,800.00

<sup>1</sup> To May 1.

#### THE AUDITING OF ACCOUNTS AND THE INSTALLATION OF ACCOUNTING SYSTEMS.

During the eleven months since my previous report, systems have been installed in five cities and towns; in addition, 143 audits have been made and assistance has been rendered in eight other cities and towns. Systems have now been installed in 199 cities, towns and districts.

The demand for more frequent audits continues, so that with a slight increase in the number of examiners, we are still unable to cause audits to be made over the entire Commonwealth as frequently as is permitted by statute. However, real progress is being made, and the improvement found in the accounting practices in general is very noticeable as evidenced by the annual reports made to this Division by the cities and towns.

In making reports of the audits, more space might well be devoted to pointing out the special laws which apply to cities and towns and which have been overlooked, due undoubtedly to the fact that there is no complete book available (other than the two large volumes of the General Laws) which gives the laws that apply to the powers and duties of cities or towns or of their officials. Constructive suggestions as to procedure should be of real benefit to the officials.

#### CONCLUSION.

I wish to extend to the entire force my appreciation of the efficient manner in which they have carried on their particular branches of the work, and especially to Mr. Edward H. Fenton, Deputy Director and Chief Accountant, in charge of the auditing and installation of accounting systems, and to Miss Hannah M. Varney in general charge of the clerical work and the preparation of the tabulations of this report.

Respectfully submitted,

THEODORE N. WADDELL,

*Director of Accounts.*

STATE HOUSE, Boston, May 1, 1930.

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#### PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 39 cities; (II) the 79 towns having a population of 5,000 or over; and (III) the 237 towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

#### PART I. — CITIES.

This part is subdivided as follows:— (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

##### (A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 39 cities of the Commonwealth (pp. 4–27). The several cities, with the exception of Boston, which has financial transactions of such magnitude as to warrant presentation independently of the other cities, are arranged, for purposes of comparison, according to the population of the Massachusetts Census of 1925, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

##### (B) *Receipts from Revenue.*

Table II (pp. 30, 31) shows receipts from *General* and Table III (pp. 32, 33) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 34–42) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from this source.



Table V (p. 43) is a tabulation of interest receipts classified so as to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 44) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 39 cities.

It is of interest to note that of the total revenue receipts of the 39 cities of the Commonwealth for the year covered by the report, 82.8 per cent is from general revenue sources and 17.2 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 81.4 per cent from general and 18.6 per cent from commercial sources.

#### (C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 46-68), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services. Interest payments are similarly but separately shown, not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting and significant, too, if we could calculate the net cost of the several municipal services so as to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general understanding as to what receipts should be treated as departmental earnings, thereby constituting a proper offset to expense, and what, on the other hand, being in the nature of an assessment upon the taxpayer rather than a charge upon the citizen, cannot be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of service, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. Meanwhile the differences, even for a single year, which may be noted in these comparative tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 68) we note that the total interest burden of the 39 cities for the year covered by the report was \$15,677,324.02, of which \$8,201,488.98, or 52.3 per cent, was interest on the general debt; \$2,077,438.30, or 13.3 per cent, was interest on revenue and other temporary loans; and the remaining 34.4 per cent of the total interest payments was for debt on account of public service enterprise and cemetery loans, metropolitan assessments for sewer, park, and water purposes, and miscellaneous debt not specified. It is of interest to note that the total assessment on the city of Boston for interest on metropolitan debts was \$1,584,839.42, or 22.3 per cent of the total interest burden of the city (see also payments to the state sinking and loan funds on page 73). Over 48 per cent of Somerville's total interest burden is on account of metropolitan assessments.

#### (D) *Indebtedness.*

Table XI (p. 70) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 71), the relation of indebtedness to valuation, the valuation figures as reported to the Tax Commissioner being used; Table XIII (p. 72), the debt transactions for 1928, classified according to the character of the obligation; Table XIV (p. 73) shows separately the payments to the state sinking and loan funds; and Table XV (p. 74) shows the method of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Revenue loans, it is true, are not included in reckoning the limit of indebtedness under the law; but though they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed* debt (having no assets as an offset) and in Table XII

are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 70) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include revenue loans or outstanding warrants or orders, because these debts are considered temporary, and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, revenue loans are offset by uncollected taxes, and warrants or orders by cash on hand.

The table of debt transactions (p. 72) is of interest as showing the amount of debt incurred during the fiscal year 1928 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the state sinking and loan funds on account of metropolitan assessments for sewer, park, and water purposes, and payments to counties on account of debt incurred for bridge purposes. These payments represent the cancellation of a portion of the city's debt incurred by the State on its account, and for this reason are excluded.

Included in the term "General Loans" in the table of debt transactions are not only loans issued for general purposes, but likewise all loans whether specified as for school, fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable.

*Payments to the state sinking and loan funds* on account of miscellaneous items and metropolitan sewer, park, and water assessments are shown separately in Table XIV (p. 73). The aggregate amount thus paid for the 39 cities in 1928 was \$831,273.52 of which *Boston* paid \$453,650.28, or 54.6 per cent.

Table XV (p. 74) is of interest as showing the relative use by the 39 cities of Massachusetts of the two methods of meeting their debt obligations. The payments to the state sinking and loan funds on account of miscellaneous items and metropolitan assessments are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment.

#### (E) *Cash Balances.*

Table XVI (p. 76) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1928.

### PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 80-123), are similar in form and detail to those given for the cities in Part I, the towns being arranged according to population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 126-133, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 136, 137) for the towns are also self-explanatory.

### PART III. — TOWNS UNDER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.





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## ANALYSIS TABLES

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- I. Excess or Deficiency of Revenue
  - A. Cities
  - B. Towns over 5,000 Population
- II. Revenue Charges for Maintenance, Interest, and Debt Requirements
  - A. Cities
  - B. Towns over 5,000 Population
- III. Comparative Statement for the Cities of Valuation, Revenue for Current Charges, and Current Charges against Revenue
- IV. Comparative Debt Statements
  - A. Aggregate Municipal Indebtedness — Comparisons for 1910, 1926, 1927, and 1928
  - B. Aggregate Municipal Indebtedness — General and Enterprise Debt
  - C. Net Funded or Fixed Debt and Assessed Valuation
- V. Net Debt January 1, 1930, and Ratio of Net Debt to Valuation
  - A. Cities
  - B. Towns over 5,000 Population
  - C. Towns under 5,000 Population

*Excess or Deficiency of Revenue: Cities.*

CITIES. (In order of Population, 1925)	REVENUE FOR CURRENT CHARGES					CURRENT	
	1924	1925	1926	1927	1928	1924	1925
BOSTON . .	\$57,155,673	\$58,955,152	\$72,448,461	\$70,512,933	\$73,079,681	\$55,228,596	\$53,830,183
WORCESTER . .	10,398,003	11,160,760	12,127,962	12,503,513	13,263,729	9,794,829	10,330,946
SPRINGFIELD . .	9,923,075	9,882,463	10,298,697	10,700,455	11,093,448	8,392,673	8,950,553
FALL RIVER . .	6,599,039	6,385,136	6,738,528	7,679,028	7,588,919	6,549,823	8,088,335
CAMBRIDGE . .	6,582,047	6,611,887	7,103,634	7,275,263	7,604,784	6,235,301	6,490,674
NEW BEDFORD . .	7,383,063	6,878,018	7,865,731	7,803,039	6,908,827	6,912,857	7,082,352
LOWELL . .	5,133,521	5,659,273	5,924,771	5,743,159	5,330,166	5,348,645	5,541,043
LYNN . .	4,696,399	5,110,362	5,144,547	4,932,491	5,013,771	4,619,308	4,887,027
SOMERVILLE . .	3,709,637	3,483,163	3,855,364	3,977,681	4,408,072	3,186,456	3,233,402
LAWRENCE . .	4,733,191	4,542,662	4,909,150	4,581,615	4,546,145	4,531,977	4,487,551
BROCKTON . .	3,443,792	3,475,151	3,518,633	3,477,362	3,500,306	3,297,875	3,287,192
HOLYOKE . .	4,644,014	4,960,387	4,741,161	4,837,342	4,764,061	4,014,356	4,194,497
QUINCY . .	2,995,037	3,886,876	4,173,791	4,338,413	4,595,007	2,998,278	3,445,835
NEWTON . .	3,618,144	3,764,729	4,257,558	4,444,591	4,757,371	3,408,270	3,433,665
MALDEN . .	2,383,205	2,292,134	2,468,314	2,574,412	2,690,038	2,211,179	2,220,593
HAVERHILL . .	2,371,191	2,422,326	2,535,236	2,533,299	2,519,522	2,332,944	2,316,212
MEDFORD . .	2,125,053	2,168,741	2,445,270	2,661,534	2,735,474	1,906,223	2,078,423
CHELSEA . .	2,110,761	2,297,546	2,508,499	2,455,177	2,691,376	2,206,911	2,326,559
PITTSFIELD . .	2,029,552	2,085,960	2,277,169	2,244,914	2,345,265	1,854,143	1,954,458
FITCHBURG . .	2,052,839	2,194,323	2,272,817	2,409,671	2,426,027	2,023,484	2,139,419
SALEM . .	2,188,642	2,121,079	2,255,860	2,328,187	2,325,490	1,970,020	2,031,505
EVERETT . .	1,947,160	2,188,157	2,287,665	2,393,548	2,217,865	1,961,253	2,106,109
CHICOPEE . .	2,189,130	2,129,939	2,308,811	2,374,821	2,493,447	1,864,727	2,011,194
TAUNTON . .	2,026,618	2,056,006	2,363,979	2,307,493	2,367,939	1,957,886	2,034,348
WALTHAM . .	1,581,640	1,646,820	2,041,756	1,944,742	2,248,566	1,493,141	1,621,531
REVERE . .	1,618,378	1,931,723	1,988,478	1,898,607	1,243,441	1,693,911	1,877,580
NORTHAMPTON . .	1,045,338	1,014,334	1,118,939	1,053,645	1,076,248	938,955	982,159
GLOUCESTER . .	1,270,401	1,264,355	1,435,399	1,443,067	1,401,499	1,172,975	1,231,010
NORTH ADAMS . .	922,383	887,271	902,945	956,304	924,599	777,729	812,860
BEVERLY . .	1,413,903	1,527,015	1,548,039	1,579,911	1,617,905	1,371,983	1,420,978
LEOMINSTER . .	706,383	738,145	938,378	961,381	944,940	674,294	703,426
ATTLEBORO . .	944,810	1,093,010	1,095,033	1,089,443	1,088,122	902,678	939,427
MELROSE . .	1,050,622	1,101,369	1,165,427	1,225,286	1,272,313	926,598	1,047,836
PEABODY . .	1,332,256	1,325,356	1,350,909	1,458,285	1,459,246	1,235,200	1,297,611
WESTFIELD . .	1,062,514	1,150,831	1,285,069	1,317,764	1,423,347	971,926	1,039,044
GARDNER . .	922,136	894,758	965,429	922,147	906,814	759,164	735,984
WOBURN . .	803,773	771,831	977,122	1,004,109	1,024,709	790,524	855,935
MARLBOROUGH . .	658,078	677,033	719,252	729,447	755,830	612,076	658,474
NEWBURYPORT . .	623,481	619,741	606,667	600,584	560,943	614,296	605,966
<b>39 Cities</b>	<b>\$168,394,902</b>	<b>\$173,355,822</b>	<b>\$194,970,450</b>	<b>\$195,274,663</b>	<b>\$199,215,252</b>	<b>\$159,743,464</b>	<b>\$164,331,896</b>

*Excess or Deficiency of Revenue: Cities — Concluded.*

CHARGES AGAINST REVENUE			EXCESS (+) OR DEFICIENCY (-) OF REVENUE				
1926	1927	1928	1924	1925	1926	1927	1928
\$62,925,469	\$64,842,159	\$66,854,963	+\$1,927,077	+\$5,124,969	+\$9,522,992	+\$5,670,774	+\$6,224,718
10,728,006	11,382,372	11,862,452	+603,174	+829,814	+1,399,956	+1,121,141	+1,401,277
9,299,889	9,747,845	10,011,888	+1,530,402	+931,910	+998,808	+952,610	+1,081,560
7,154,626	7,425,069	7,294,395	+49,216	-1,703,199	-416,098	+253,959	+294,524
6,777,391	7,246,936	7,737,968	+346,746	+121,213	+326,243	+28,327	-133,184
7,234,516	7,423,448	7,538,357	+470,206	-204,334	+631,215	+379,591	-629,530
5,614,578	5,290,351	5,403,394	-215,124	+118,230	+310,193	+452,808	-73,228
4,677,671	4,871,898	4,965,225	+77,091	+223,335	+466,876	+60,593	+48,546
3,457,956	3,710,435	3,952,716	+523,201	+249,761	+397,408	+267,246	+455,356
4,700,131	4,625,501	4,506,429	+201,214	+55,111	+209,019	-43,886	+39,716
3,289,818	3,326,773	3,331,083	+145,917	+187,959	+228,815	+150,589	+169,223
4,263,063	4,386,685	4,504,549	+629,658	+765,890	+478,098	+450,657	+259,512
3,704,297	4,007,946	4,318,349	-3,241	+441,041	+469,494	+330,467	+276,658
4,029,036	4,072,285	4,413,304	+209,874	+331,064	+228,522	+372,306	+344,067
2,421,239	2,488,521	2,653,769	+172,026	+71,541	+47,075	+85,891	+36,269
2,371,076	2,405,733	2,419,929	+38,247	+106,114	+164,160	+127,566	+99,593
2,263,071	2,514,376	2,754,908	+218,830	+90,318	+182,199	+147,158	-19,434
2,458,300	2,454,181	2,709,076	-96,150	-29,013	+50,199	+996	-17,700
2,059,884	2,105,644	2,201,697	+175,409	+131,502	+217,285	+139,270	+143,568
2,184,188	2,294,837	2,300,063	+29,355	+54,904	+88,629	+114,834	+125,964
2,069,554	2,029,079	2,069,239	+218,622	+89,574	+186,306	+299,108	+256,251
2,243,457	2,422,105	2,542,801	-14,093	+82,048	+44,208	-28,557	-321,936
2,071,020	2,223,290	2,222,182	+324,403	+118,745	+237,791	+151,531	+271,265
2,120,380	2,135,993	2,241,218	+68,732	+21,658	+243,599	+171,500	+126,721
1,756,407	1,946,656	2,081,136	+88,499	+25,289	+285,349	-1,914	+167,430
1,783,118	1,851,484	1,848,147	-75,533	+54,143	+205,360	+47,123	-604,706
990,070	968,872	955,948	+106,383	+32,175	+128,869	+84,773	+120,300
1,309,911	1,368,994	1,406,873	+97,426	+33,345	+125,488	+74,073	-5,374
854,757	865,098	878,911	+144,654	+74,411	+48,188	+91,206	+45,688
1,502,781	1,476,503	1,519,747	+41,920	+106,037	+45,258	+103,408	+98,158
792,027	856,007	926,576	+32,089	+34,719	+146,351	+105,374	+18,364
1,003,959	979,612	1,013,089	+42,132	+153,583	+91,074	+109,831	+75,033
1,121,169	1,159,141	1,220,797	+124,024	+53,533	+44,238	+66,145	+51,516
1,296,185	1,415,986	1,422,065	+97,056	+27,745	+54,724	+42,299	+37,181
1,146,082	1,209,268	1,207,675	+90,588	+111,787	+138,987	+108,496	+215,672
756,044	770,587	799,030	+162,972	+158,774	+209,385	+151,560	+107,784
863,590	867,712	935,375	+13,249	-84,104	+113,532	+136,397	+89,334
719,224	731,011	759,665	+46,002	+18,559	-28	-1,564	-3,835
586,490	575,679	552,416	+9,185	+13,775	+20,177	+24,905	+8,527
<b>\$176,600,430</b>	<b>\$182,476,072</b>	<b>\$188,337,404</b>	<b>+\$8,651,438</b>	<b>+\$9,023,926</b>	<b>+\$18,370,020</b>	<b>+\$12,798,591</b>	<b>+\$10,877,848</b>

*Excess or Deficiency of Revenue: Towns over 5,000 Population.*

	TOWNS. (In order of Popu- lation, 1925)					REVENUE FOR CURRENT CHARGES					CURRENT CHARGES AGAINST REVENUE					EXCESS (+) OR DEFICIENCY (-) OF REVENUE				
	1924	1925	1926	1927	1928	1924	1925	1926	1927	1928	1924	1925	1926	1927	1928	1924	1925	1926	1927	1928
Brookline . . .	\$2,965,091	\$3,192,841	\$3,697,653	\$3,802,570	\$3,983,985	\$2,736,204	\$2,966,373	\$3,208,370	\$3,334,062	\$3,424,772	+\$228,887	+\$226,468	+\$489,283	+\$468,508	+\$559,213	+	+	+	+	+
Watertown . . .	1,364,912	1,445,104	1,647,396	1,799,067	1,945,876	1,201,053	1,290,282	1,439,972	1,578,167	1,692,687	+163,859	+154,882	+207,424	+220,940	+253,189	+	+	+	+	+
Arlington . . .	1,277,854	1,420,340	1,676,358	1,836,848	2,025,999	1,086,623	1,227,711	1,401,912	1,558,605	1,659,962	+191,231	+192,629	+274,446	+278,943	+366,037	+	+	+	+	+
Frammingham . . .	1,065,092	1,166,538	1,238,299	1,249,207	1,331,421	964,908	1,033,276	1,115,934	1,157,947	1,239,980	+100,184	+133,262	+122,365	+91,260	+91,441	+	+	+	+	+
Methuen . . .	836,552	878,214	939,116	907,144	929,268	794,493	867,430	934,306	852,113	851,638	+42,059	+10,784	+4,810	+55,031	+77,680	+	+	+	+	+
Weymouth . . .	716,647	875,044	840,254	1,258,505	1,262,089	599,559	668,920	777,854	885,901	997,321	+117,088	+206,124	+62,400	+372,604	+264,768	+	+	+	+	+
Winthrop . . .	675,145	707,546	768,582	817,346	860,290	567,961	619,312	665,868	724,830	741,378	+107,184	+88,234	+102,714	+92,516	+118,912	+	+	+	+	+
Wakefield . . .	1,064,398	1,130,856	1,172,046	1,269,541	1,312,292	956,597	1,025,340	1,112,344	1,144,838	1,140,913	+107,801	+105,516	+59,702	+125,158	+171,309	+	+	+	+	+
Southbridge . . .	437,902	498,039	506,222	516,075	495,016	401,224	445,637	497,536	504,217	485,451	+36,678	+23,402	+8,686	+11,858	+9,565	+	+	+	+	+
West Springfield . . .	918,839	950,333	972,043	1,036,631	1,107,568	749,570	871,996	959,788	994,273	993,604	+169,269	+78,337	+12,252	+42,358	+113,874	+	+	+	+	+
Belmont . . .	925,304	1,046,943	1,174,973	1,308,266	1,502,186	818,859	903,179	1,025,189	1,126,602	1,186,696	+106,445	+143,764	+149,804	+189,264	+315,490	+	+	+	+	+
Greenfield . . .	851,025	815,446	845,603	838,031	924,232	648,535	677,166	696,664	711,424	746,476	+202,490	+138,280	+148,939	+177,556	+177,556	+	+	+	+	+
Milford . . .	429,323	462,775	516,708	562,130	553,351	415,127	433,658	476,267	476,620	471,309	+14,196	+29,117	+40,441	+75,510	+82,042	+	+	+	+	+
Clinton . . .	488,187	478,612	537,995	483,370	495,573	443,349	454,134	473,139	460,141	461,861	+44,838	+24,478	+64,856	+93,229	+93,712	+	+	+	+	+
Norwood . . .	940,130	977,536	1,053,688	1,153,685	1,297,010	807,032	810,454	902,335	961,074	1,054,485	+133,098	+167,082	+161,333	+162,611	+242,595	+	+	+	+	+
Dedham . . .	662,151	682,208	720,904	740,385	806,027	504,160	602,113	629,243	661,882	718,249	+97,991	+80,095	+91,661	+78,501	+93,778	+	+	+	+	+
Adams . . .	440,139	484,063	466,143	535,376	546,385	413,753	448,918	457,006	458,555	475,537	+26,446	+85,175	+9,137	+99,521	+71,048	+	+	+	+	+
Webster . . .	446,464	453,055	526,576	471,606	463,338	344,208	387,598	408,382	429,046	455,330	+102,256	+65,457	+118,194	+42,560	+7,008	+	+	+	+	+
Braintree . . .	769,676	811,707	947,346	1,104,340	1,166,772	613,088	653,670	782,698	863,870	965,978	+156,588	+158,037	+164,648	+240,470	+200,794	+	+	+	+	+
Plymouth . . .	633,948	682,420	755,163	797,657	775,253	534,313	599,829	659,090	661,898	661,681	+99,635	+82,591	+96,143	+135,759	+118,622	+	+	+	+	+
Natick . . .	742,153	683,593	776,855	804,195	775,375	590,813	627,665	654,079	689,123	759,176	+151,340	+25,928	+122,776	+115,072	+16,199	+	+	+	+	+
Milton . . .	806,623	1,003,427	1,043,598	1,118,896	1,178,896	754,789	818,892	901,154	931,284	1,007,440	+25,540	+47,731	+102,273	+112,314	+111,456	+	+	+	+	+
Saugus . . .	508,969	580,646	589,002	578,038	578,038	417,192	458,084	491,060	482,232	506,182	+91,777	+47,204	+89,586	+106,770	+71,856	+	+	+	+	+
Danvers . . .	620,127	666,372	667,585	734,322	770,887	551,954	560,368	619,811	626,397	678,775	+68,173	+106,004	+47,774	+107,925	+92,112	+	+	+	+	+
Easthampton . . .	385,347	471,840	430,063	431,173	431,173	337,815	391,781	382,881	393,632	393,632	+55,342	+2,468	+80,059	+47,172	+37,541	+	+	+	+	+
Winchester . . .	810,689	870,610	894,213	923,337	923,337	669,218	646,711	691,339	744,820	796,926	+95,046	+163,978	+179,271	+149,393	+126,411	+	+	+	+	+
Amesbury . . .	408,350	412,602	466,524	496,418	470,177	370,960	372,294	335,065	405,961	390,277	+35,296	+40,308	+81,459	+90,457	+88,900	+	+	+	+	+
Palmer . . .	456,337	374,427	370,739	312,389	405,611	334,139	360,500	354,853	347,515	358,910	+122,198	+13,927	+15,886	+35,126	+56,791	+	+	+	+	+
Fairhaven . . .	394,348	463,060	407,273	474,699	437,408	379,273	403,080	421,933	422,127	439,844	+15,075	+59,980	+14,660	+52,572	+2,436	+	+	+	+	+
Andover . . .	535,859	626,033	581,944	588,307	588,307	484,033	460,371	482,322	510,109	494,005	+133,360	+75,488	+143,711	+71,835	+94,365	+	+	+	+	+
Northbridge . . .	617,393	620,974	347,492	341,774	341,774	305,307	292,125	315,643	326,898	304,597	+56,492	+60,694	+5,331	+20,594	+11,177	+	+	+	+	+
North Attleborough . . .	492,100	478,862	502,921	508,015	573,504	428,323	436,935	466,786	459,087	483,392	+63,777	+41,927	+41,135	+48,928	+80,202	+	+	+	+	+
Athol . . .	479,874	502,236	482,952	506,743	562,030	434,069	452,234	455,314	457,552	487,644	+15,805	+50,002	+27,638	+48,891	+74,386	+	+	+	+	+
Bridgewater . . .	219,886	281,342	281,124	297,241	297,241	199,533	227,520	271,806	275,656	282,050	+20,353	+23,894	+9,536	+5,468	+15,182	+	+	+	+	+
Middleborough . . .	448,297	420,458	507,885	525,844	578,117	393,528	418,894	426,353	495,255	523,862	+54,769	+53,106	+91,500	+30,589	+54,855	+	+	+	+	+
Stonham . . .	350,872	420,458	464,492	489,085	534,165	354,561	402,000	434,462	444,740	486,467	+3,689	+18,486	+39,600	+43,435	+47,698	+	+	+	+	+
Wellesley . . .	809,507	954,895	1,006,037	1,033,548	1,123,266	715,730	807,889	855,466	927,585	1,010,283	+93,777	+147,006	+120,571	+110,663	+114,983	+	+	+	+	+



Dartmouth	•	385,511	413,416	487,029	470,191	432,635	377,640	397,858	422,011	422,073	431,999	+7,871	+15,558	+65,918	+54,118	+636
Needham	•	501,282	565,671	609,565	625,628	664,871	438,595	470,932	520,705	572,668	572,668	+62,667	+94,739	+88,800	+68,270	+91,203
Swampscott	•	583,944	670,153	685,284	685,284	704,163	685,284	685,284	685,284	685,284	685,284	+25,667	+22,437	+17,776	+3,583	+50,583
Ludlow	•	308,047	358,266	407,950	353,169	394,172	283,412	289,886	345,250	349,285	351,414	+24,635	+98,380	+62,700	+3,884	+42,758
Reading	•	680,676	745,258	802,977	893,648	911,370	613,117	651,428	693,707	778,771	831,505	+67,559	+93,830	+109,270	+114,877	+79,865
Ware	•	326,096	303,123	337,099	273,542	273,542	305,059	305,852	300,536	289,515	289,515	+21,037	-2,229	+36,563	+3,860	+3,849
Marblehead	•	604,348	595,093	644,262	716,155	768,574	543,743	544,375	565,874	599,026	604,189	+60,605	+50,718	+78,338	+117,129	+164,385
Hudson	•	404,192	412,638	442,531	488,227	493,974	347,400	380,052	394,208	419,753	426,964	+56,702	+32,586	+48,233	+98,474	+70,440
Montague	•	316,694	323,931	354,590	363,030	363,030	343,214	275,753	299,487	321,217	312,851	+32,338	+40,941	+24,444	+33,373	+51,079
Roxbury	•	338,876	308,720	327,880	340,749	327,880	383,484	270,212	280,429	313,274	313,060	+55,392	+38,004	+26,137	+27,475	+17,820
Maynard	•	272,427	268,732	271,760	269,031	258,756	198,743	224,819	240,553	241,186	229,776	+73,684	+43,913	+31,207	+27,845	+28,980
Stoughton	•	294,783	309,318	330,169	364,302	327,677	249,810	249,737	270,068	292,447	312,478	+34,973	+59,581	+60,101	+71,855	+15,199
Whitman	•	273,607	292,831	309,385	320,857	320,258	251,335	259,105	297,897	320,368	329,349	+22,272	+33,726	+11,488	+18,480	+909
Lexington	•	505,566	594,883	649,390	667,553	742,601	454,526	572,727	620,569	646,418	696,820	+51,040	+22,156	+28,251	+21,405	+45,681
Concord	•	479,499	534,946	581,477	568,407	561,283	447,367	500,451	489,392	507,877	531,277	+32,112	+24,95	+42,085	+57,530	+46,078
Franklin	•	303,799	328,595	349,056	394,127	389,127	280,424	315,786	340,400	348,185	330,575	+23,375	+12,809	+17,775	+1,501	+63,556
Grafton	•	196,976	241,339	238,194	232,630	215,268	180,440	184,590	211,079	231,094	229,999	+16,576	+56,749	+27,085	+11,536	+14,731
North Andover	•	353,323	369,078	359,985	403,671	336,975	306,487	310,944	350,703	352,014	339,515	+47,836	+58,134	+9,282	+51,840	+2,840
South Hadley	•	256,436	270,212	232,639	319,449	319,449	232,839	263,758	263,758	273,138	291,277	+36,067	+30,174	+37,455	+33,531	+28,172
Manfield	•	456,318	424,138	442,130	436,107	403,055	384,305	405,170	428,039	411,471	417,450	+22,013	+18,908	+14,091	+24,636	+45,605
Chelmsford	•	242,991	263,049	280,561	261,581	265,942	236,514	241,355	262,796	232,630	250,672	+6,477	+21,694	+17,765	+8,951	+15,270
Spencer	•	176,558	178,268	179,434	209,220	213,210	163,948	165,056	171,506	176,367	189,656	+12,610	+13,232	+34,312	+32,553	+23,594
Walpole	•	422,586	448,042	459,434	487,225	513,232	386,519	405,111	420,691	415,607	429,757	+36,067	+39,931	+38,743	+71,418	+38,473
Milbury	•	217,860	198,850	230,827	229,632	232,747	188,726	196,859	201,167	233,510	218,295	+29,134	+1,991	+23,660	+14,452	+14,452
Great Barrington	•	233,388	260,433	289,430	267,725	233,117	233,856	238,856	246,100	263,856	250,672	+8,556	+271	+49,139	+15,577	+21,625
Dracut	•	193,195	195,982	204,649	208,442	166,761	164,042	166,761	189,392	164,042	196,181	+38,762	+26,434	+6,590	+27,784	+27,784
Westborough	•	165,305	206,378	188,001	184,371	164,919	154,919	165,559	173,402	165,559	170,354	+3,824	+32,976	+32,976	+22,417	+14,017
Agawam	•	262,002	283,915	291,431	342,667	255,150	255,699	268,555	266,374	283,581	270,354	+22,917	+6,852	+15,360	+23,057	+59,086
Uxbridge	•	239,089	248,366	274,567	280,767	271,596	238,849	241,427	246,915	267,629	265,554	+240	+6,939	+27,652	+13,138	+13,138
Windsor	•	208,520	229,631	246,812	229,982	229,982	190,986	190,986	227,936	233,516	244,594	+27,534	+38,693	+18,876	+3,534	+3,534
Northampton	•	418,884	428,305	527,322	543,681	585,799	350,192	381,282	417,287	480,290	508,720	+59,762	+47,023	+110,085	+83,382	+77,079
Hingham	•	329,127	360,920	374,625	371,036	299,212	299,212	299,069	341,051	349,462	345,237	+28,080	+30,058	+19,869	+23,163	+23,799
Ipswich	•	242,155	228,087	263,377	275,409	270,292	246,473	256,411	230,405	249,273	264,330	+27,683	+3,676	+23,332	+26,220	+8,962
Amherst	•	259,187	281,989	302,365	311,408	330,814	246,772	256,183	278,053	287,319	291,587	+12,414	+25,816	+24,090	+24,090	+30,227
Clinton	•	229,648	229,648	260,521	260,288	271,146	210,658	227,307	243,294	251,270	255,875	+15,149	+17,227	+17,227	+19,418	+19,418
Shrewsbury	•	285,455	326,933	360,511	417,516	420,595	250,157	291,874	324,943	379,044	385,040	+26,208	+35,050	+35,568	+38,412	+38,412
Barnstable	•	383,304	434,969	484,138	511,194	529,755	275,115	295,861	343,193	350,036	373,606	+108,189	+139,108	+140,943	+152,158	+156,149
Randolph	•	157,221	133,072	181,500	197,652	226,146	149,151	146,133	178,728	184,725	182,075	+8,070	+6,930	+8,610	+12,927	+14,071
Wareham	•	202,239	242,734	234,059	290,594	289,799	205,985	214,969	234,449	246,005	253,273	+4,746	+27,765	+2,610	+14,580	+36,526
Easton	•	181,277	184,919	174,143	187,913	227,439	152,276	165,040	168,613	178,549	187,165	+23,001	+19,879	+5,530	+1,364	+40,274
Orange	•	203,943	238,318	204,971	244,665	236,362	180,500	187,366	202,775	230,603	235,600	+23,443	+50,952	+2,196	+14,062	+762
Monsen	•	149,292	159,514	156,139	151,306	156,219	116,415	144,515	141,991	150,317	150,747	+32,877	+14,999	+14,148	+989	+989
79 Towns	•	\$40,023,927	\$42,133,992	\$45,864,211	\$48,099,235	\$50,237,420	\$35,244,309	\$37,637,882	\$40,734,413	\$42,497,905	\$44,205,503	+\$4,779,618	+\$4,496,110	+\$5,129,798	+\$5,601,330	+\$6,031,917

*Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.*

																PERCENTAGES						
																Maintenance	Interest	Debt Requirements				
BOSTON . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	\$66,854,962.76	\$54,105,436.03	\$7,093,714.66	\$5,655,812.07	80.9	10.6	8.5
WORCESTER . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	11,862,451.50	9,897,723.07	669,028.43	1,295,700.00	83.4	5.7	10.9
SPRINGFIELD . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	10,011,887.84	8,245,586.07	690,901.77	1,075,400.00	82.4	6.9	10.7
FALL RIVER . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	7,294,394.94	5,410,913.26	686,960.98	1,196,520.70	74.2	9.4	16.4
CAMBRIDGE . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	7,737,967.89	6,289,636.89	562,379.68	885,951.32	81.3	7.3	11.4
NEW BEDFORD . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	7,538,357.44	5,458,769.05	720,588.39	1,359,000.00	72.4	9.6	18.0
LOWELL . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	5,403,393.61	4,471,583.31	329,740.30	692,070.00	82.8	6.1	11.1
LYNN . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	4,963,225.46	3,993,979.68	344,568.68	626,677.12	80.4	7.0	12.6
SOMERVILLE . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	3,952,716.22	3,436,260.59	275,007.10	241,448.53	86.9	7.0	6.1
LAWRENCE . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	3,506,428.47	3,737,808.67	287,569.80	481,050.00	82.9	6.4	10.7
BROCKTON . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	3,331,082.67	2,659,900.32	224,020.67	447,161.08	79.9	6.7	13.4
HOLYOKE . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	4,504,949.06	3,753,687.99	241,361.07	599,500.00	83.3	5.4	11.3
QUINCY . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	4,318,348.76	3,142,678.95	405,401.08	770,268.73	72.8	9.4	17.8
NEWTON . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	4,413,304.09	3,671,299.14	334,830.39	407,174.56	83.2	7.6	9.2
MALDEN . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	2,653,768.79	2,130,368.23	224,237.86	299,162.70	80.3	8.4	11.3
HAVERHILL . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	2,419,929.27	2,104,040.97	98,888.30	217,000.00	86.9	4.1	9.0
MEDFORD . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	2,754,908.18	2,082,484.70	244,469.28	427,954.20	75.6	8.9	15.5
CHELSEA . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	2,709,075.60	2,168,996.15	260,931.01	279,148.44	80.1	10.3	10.3
PITTSFIELD . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	2,201,696.52	1,690,840.85	115,855.67	395,000.00	76.8	5.3	17.9
FITCHBURG . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	2,300,063.29	1,838,339.61	154,323.68	307,400.00	79.9	6.7	13.4
SALEM . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	2,069,239.41	1,735,328.02	118,911.39	215,000.00	83.9	5.7	10.4
EVERETT . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	2,542,801.24	2,014,745.62	208,498.29	319,557.33	79.2	8.2	12.6
CHICOPEE . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	2,222,182.37	1,793,564.84	99,467.53	329,150.00	80.7	4.5	14.8
TAUNTON . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	2,241,218.25	1,796,632.62	169,298.63	275,287.00	80.2	7.5	12.3
WALTHAM . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	2,081,135.75	1,706,622.35	150,209.61	224,303.79	82.0	7.2	10.8
REVERE . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	1,848,147.09	1,359,967.05	188,665.31	299,514.73	73.6	10.2	16.2
NORTHAMPTON . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	955,948.27	838,688.25	37,440.02	79,820.00	87.7	8.4	8.4
GLOUCESTER . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	1,406,872.85	1,091,126.02	106,371.83	209,375.00	77.5	7.6	14.9
NORTH ADAMS . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	878,910.96	733,772.25	43,643.71	101,495.00	83.5	5.0	11.5
BEVERLY . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	1,519,747.13	1,299,037.19	83,709.94	137,000.00	85.5	5.5	9.0
LEONISTON . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	926,576.45	758,813.77	62,162.68	105,600.00	81.9	6.7	11.4
ATTLEBORO . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	1,013,989.11	852,571.24	55,267.87	105,250.00	84.2	5.4	10.4
MELROSE . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	1,220,797.34	931,964.65	102,612.36	166,820.33	78.0	8.3	13.7
WESTFIELD . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	1,422,064.74	1,221,787.13	65,277.61	135,000.00	85.9	4.6	9.5
GARDNER . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	1,207,674.81	1,081,081.21	44,493.60	82,100.00	89.5	3.7	6.8
WOBURN . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	799,030.15	659,928.11	48,302.04	90,800.00	82.6	6.0	11.4
WOBURN . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	935,375.04	739,851.75	60,170.08	135,353.21	79.1	6.4	14.5
MARLBOROUGH . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	759,664.93	564,909.53	45,255.40	149,500.00	74.4	5.9	19.7
NEWBURYPORT . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	552,415.51	462,028.19	23,387.32	67,000.00	83.7	4.2	12.1
39 Cities . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	\$188,337,403.76	\$151,952,753.30	\$15,677,324.02	\$20,707,326.44	80.7	8.3	11.0

**TOWNS.**  
(In order of Population, 1925)

[illegible]



*Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population*  
— Concluded.

	TOWNS. (In order of Population, 1925)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
Ludlow . . . . .	.	\$251,413.71	\$319,267.88	\$15,645.83	\$16,500.00	90.9	4.4	4.7
Reading . . . . .	.	831,505.17	700,202.81	38,287.26	93,015.10	84.2	4.6	11.2
Ware . . . . .	.	269,515.16	239,728.47	11,236.69	18,550.00	88.9	4.2	6.9
Marblehead . . . . .	.	604,189.10	511,548.22	26,341.18	36,000.00	89.7	4.4	5.9
Hudson . . . . .	.	426,963.74	358,885.94	22,927.80	46,550.00	83.9	5.2	10.9
Montague . . . . .	.	312,851.39	275,149.37	15,702.92	22,000.00	88.0	5.0	7.0
Rockland . . . . .	.	310,090.35	283,248.21	12,812.14	14,000.00	91.4	4.1	4.5
Maynard . . . . .	.	229,776.01	212,011.01	8,765.00	9,000.00	92.3	3.8	3.9
Stoughton . . . . .	.	329,478.35	270,984.24	14,458.47	27,035.64	86.7	4.6	8.7
Whitman . . . . .	.	329,348.52	281,054.74	18,293.78	30,000.00	85.3	5.6	9.1
Lexington . . . . .	.	696,820.27	540,902.78	53,451.62	102,465.87	77.6	7.7	14.7
Concord . . . . .	.	515,205.22	459,031.88	27,833.34	28,340.00	89.1	5.4	5.5
Franklin . . . . .	.	330,570.48	265,977.36	24,593.12	23,270.00	86.6	3.3	10.1
Grafton . . . . .	.	229,998.88	199,085.87	7,643.01	32,208.56	86.4	4.1	9.5
North Andover . . . . .	.	339,815.26	293,571.71	14,034.99	20,500.00	89.5	3.5	7.0
South Hadley . . . . .	.	291,277.25	260,758.82	10,018.43	23,500.00	86.2	3.8	5.6
Mansfield . . . . .	.	417,450.40	378,085.33	15,865.07	23,500.00	90.6	4.2	9.6
Chelmsford . . . . .	.	250,671.48	216,154.00	10,490.48	16,000.00	86.7	4.8	8.5
Spencer . . . . .	.	189,655.53	164,483.53	9,172.00	54,325.94	81.6	5.8	12.6
Walpole . . . . .	.	429,757.26	350,641.58	24,789.74	85.1	3.7	3.7	11.2
Millbury . . . . .	.	218,294.82	185,839.82	7,955.00	24,300.00	89.4	2.5	8.1
Great Barrington . . . . .	.	246,100.12	219,977.97	6,122.15	20,000.00	89.4	3.5	2.0
Dracut . . . . .	.	196,181.25	185,289.20	6,892.05	4,000.00	92.5	2.2	5.3
Westborough . . . . .	.	170,353.85	157,622.32	3,731.53	9,000.00	76.5	8.5	15.0
Agawam . . . . .	.	283,580.63	216,908.38	24,172.25	42,300.00	87.2	5.2	7.6
Winchendon . . . . .	.	265,553.68	231,480.37	13,773.29	34,500.00	82.1	3.8	14.1
Uxbridge . . . . .	.	244,504.37	200,927.12	9,167.25	60,628.79	84.4	3.7	11.9
Hingham . . . . .	.	508,720.26	429,103.32	18,688.15	49,850.00	79.9	5.6	14.5
Ipswich . . . . .	.	345,237.15	275,933.97	12,455.88	36,980.00	87.7	2.1	10.2
Amherst . . . . .	.	264,330.38	231,882.59	9,467.79	36,980.00	87.7	3.4	8.9
Canton . . . . .	.	291,387.40	255,771.67	9,884.50	23,331.23	93.5	2.9	3.6
Abington . . . . .	.	255,874.78	239,376.57	7,298.21	4,200.00	83.6	5.9	10.5
Shrewsbury . . . . .	.	385,040.20	321,670.64	22,819.56	40,550.00	85.7	4.1	10.2
Barnstable . . . . .	.	373,606.39	320,147.45	16,458.94	38,000.00	86.4	4.8	8.8
Randolph . . . . .	.	182,075.46	157,245.40	8,830.06	16,000.00	89.0	2.3	8.7
Wareham . . . . .	.	253,272.91	225,358.34	5,914.57	22,000.00	98.7	1.3	—
Easton . . . . .	.	187,165.21	184,686.53	2,478.68	—	87.2	5.3	7.5
Orange . . . . .	.	235,599.45	205,492.83	12,406.62	17,000.00	84.5	4.9	10.6
Monson . . . . .	.	150,746.89	127,317.64	7,429.25	16,700.00	84.5	5.9	9.6
79 Towns . . . . .	.	\$44,205,503.05	\$37,334,442.93	\$2,629,814.32	\$4,241,245.80	84.5	5.9	9.6

## Comparative Statement of Valuation, Revenue for Current Charges, and Current Charges against Revenue — 1924 and 1928.

CITIES. (In order of Population, 1925)	VALUATION			REVENUE FOR CURRENT CHARGES			CURRENT CHARGES AGAINST REVENUE		
	1924	1928	Percent- age of Increase over 1924	1924	1928	Percent- age of Increase over 1924	1924	1928	Percent- age of Increase over 1924
BOSTON	\$1,809,988,498	\$1,950,186,600	7.7	\$57,155,673	\$73,079,681	\$15,924,008	\$55,228,596	\$66,854,963	\$11,626,367
WORCESTER	287,468,190	347,283,990	20.8	10,398,003	13,263,729	2,865,726	9,704,829	11,862,452	2,067,623
SPRINGFIELD	261,700,350	315,971,600	20.8	9,237,075	11,093,448	1,770,373	8,492,673	10,011,452	1,518,779
FALL RIVER	176,819,100	161,690,150	18.6	6,509,039	7,588,919	1,089,880	6,549,823	7,294,393	744,570
CAMBRIDGE	188,639,700	188,639,700	19.0	6,582,047	7,004,781	1,022,737	6,233,367	7,757,968	1,524,601
NEW BEDFORD	217,710,425	201,627,875	17.4	7,833,063	6,908,827	1,474,236	9,912,857	7,538,357	2,374,500
LOWELL	140,531,320	136,741,810	12.7	7,833,591	6,908,827	1,474,236	9,912,857	7,538,357	2,374,500
LYNN	140,531,320	136,741,810	12.7	7,833,591	6,908,827	1,474,236	9,912,857	7,538,357	2,374,500
SOMERVILLE	99,317,500	120,219,150	21.0	4,636,360	5,013,771	387,412	4,619,608	4,905,225	285,617
LAVERGNE	129,374,500	129,374,500	21.0	3,709,657	4,546,145	836,488	3,186,450	3,932,716	746,266
BROCKTON	68,312,025	78,960,375	15.6	4,733,191	5,406,145	672,954	4,531,977	4,906,429	374,452
HOLYOKE	113,517,640	112,610,580	10.8	4,644,014	4,764,061	120,047	4,014,356	4,504,083	489,727
QUINCY	93,711,425	136,087,800	45.2	2,995,037	4,595,007	1,599,970	2,998,278	4,318,349	1,320,071
NEWTON	109,066,250	149,435,300	36.3	3,618,144	4,757,371	1,139,227	3,408,270	4,413,304	1,005,034
MALDEN	56,015,300	70,132,850	25.2	2,383,205	2,690,038	306,833	2,211,179	2,653,769	442,590
HAYVERILL	63,170,972	67,275,850	6.5	2,371,191	2,519,522	148,331	2,332,844	2,754,908	422,064
MEDFORD	51,790,800	56,046,250	8.2	2,110,761	2,351,474	240,713	1,906,223	2,201,697	295,474
CHelsea	52,835,650	58,533,470	10.8	2,029,552	2,345,265	315,713	1,854,143	2,201,697	347,554
PITTSBURG	57,248,215	60,125,775	5.0	2,052,839	2,426,027	373,188	2,023,484	2,300,063	276,579
SALEM	49,525,665	57,531,100	16.2	2,188,642	2,325,490	136,848	1,970,020	2,062,289	99,219
EVERETT	54,356,825	70,275,075	29.3	1,947,160	2,217,865	270,705	1,661,253	2,542,801	881,548
CHICOPPEE	48,000,750	51,336,120	6.9	2,189,130	2,493,447	304,317	1,864,727	2,222,182	357,455
TAUNTON	38,836,910	41,404,770	6.6	2,026,618	2,367,939	341,321	1,957,886	2,241,218	283,332
WALTHAM	45,216,200	57,397,050	26.9	1,581,640	2,348,566	766,926	1,493,141	2,081,136	587,995
REVERE	36,642,500	43,445,150	11.9	1,618,378	1,843,441	225,063	1,693,911	1,848,147	154,236
ROCHESTER	26,538,421	28,863,500	8.8	1,045,338	1,076,248	30,910	938,955	955,948	16,993
GLoucester	32,617,811	38,386,239	17.7	1,270,401	1,401,499	131,098	1,172,975	1,406,873	233,898
NORTH ADAMS	25,196,134	25,641,077	1.8	922,383	924,599	2,216	924,599	924,599	0
BEVERLY	24,592,125	27,459,275	11.8	1,413,903	1,617,905	204,002	1,377,799	1,578,911	201,112
LEMINSTER	19,759,930	22,693,870	14.8	706,383	844,940	138,557	674,294	926,576	252,282
ATTLEBORO	23,372,955	24,759,190	5.9	1,048,122	1,088,122	40,000	1,008,122	1,088,122	80,000
MELROSE	27,212,650	34,606,100	27.2	1,050,626	1,272,313	221,687	828,936	1,050,626	221,687
PEABODY	21,550,317	23,690,010	9.6	1,332,256	1,450,246	117,990	1,214,266	1,332,256	117,990
WESTFIELD	17,315,417	21,547,180	24.4	1,062,514	1,423,347	360,833	701,681	1,062,514	360,833
GARDNER	21,140,396	23,901,741	13.5	822,126	906,514	84,388	737,738	906,514	168,776
WOBURN	18,001,048	20,180,770	12.0	638,078	1,024,709	386,631	638,078	1,024,709	386,631
MALBOROUGH	16,671,388	17,281,758	3.6	638,078	650,830	12,752	625,326	638,078	12,752
NEWBURYPORT	13,000,012	13,807,492	5.4	623,481	660,943	37,462	586,020	623,481	37,462
39 Cities	\$4,697,273,107	\$5,215,274,961	11.0	\$169,394,902	\$199,215,252	\$30,820,350	\$159,743,464	\$188,337,404	\$28,593,940
									17.9

) Decrease.



## Aggregate Municipal Indebtedness — Comparisons for 1910, 1926, 1927 and 1928.

## All Municipalities.

CLASSIFICATION.	1910	1926	1927	1928
General debt . . . . .	\$172,449,046	\$246,295,943	\$246,536,915	\$246,151,623
Public service enterprise debt . . . . .	66,118,553	85,649,359	91,233,823	92,511,158
Total gross funded or fixed debt . . . . .	\$238,567,599	\$331,945,302	\$337,770,738	\$338,662,781
Sinking funds deducted . . . . .	70,021,484	61,883,817	58,739,144	56,712,535
Net funded or fixed debt . . . . .	\$168,546,115	\$270,061,485	\$279,031,594	\$281,950,246
To which may be added:—				
Temporary debt . . . . .	9,139,691	31,129,122	32,121,203	35,314,138
TOTALS . . . . .	\$177,685,806	\$301,190,607	\$311,152,797	\$317,264,384

## Cities.

General debt . . . . .	\$156,308,327	\$209,109,359	\$207,419,016	\$206,791,356
Public service enterprise debt . . . . .	50,965,550	75,133,725	79,722,125	81,461,000
Total gross funded or fixed debt . . . . .	\$207,273,877	\$284,243,084	\$287,141,141	\$288,252,356
Sinking funds deducted . . . . .	66,843,242	60,098,316	57,075,698	55,550,619
Net funded or fixed debt . . . . .	\$140,430,635	\$224,144,768	\$230,065,443	\$232,701,737
To which may be added:—				
Temporary debt . . . . .	6,491,302	23,204,318	23,645,992	26,559,772
TOTALS . . . . .	\$146,921,937	\$247,349,086	\$253,711,435	\$259,261,509

## Towns Over 5,000 Population.

General debt . . . . .	\$12,872,337	\$30,603,220	\$32,076,122	\$32,030,093
Public service enterprise debt . . . . .	12,071,146	7,980,381	7,962,514	7,495,093
Total gross funded or fixed debt . . . . .	\$24,943,483	\$38,583,601	\$40,038,636	\$39,525,186
Sinking funds deducted . . . . .	2,646,536	1,565,938	1,470,148	1,054,561
Net funded or fixed debt . . . . .	\$22,296,947	\$37,017,663	\$38,568,488	\$38,470,625
To which may be added:—				
Temporary debt . . . . .	1,873,512	5,037,764	5,680,891	6,067,799
TOTALS . . . . .	\$24,170,459	\$42,055,427	\$44,249,379	\$44,538,424

## Towns Under 5,000 Population.

General debt . . . . .	\$3,268,382	\$6,583,364	\$7,041,777	\$7,330,174
Public service enterprise debt . . . . .	3,081,857	2,535,253	3,549,184	3,555,065
Total gross funded or fixed debt . . . . .	\$6,350,239	\$9,118,617	\$10,590,961	\$10,885,239
Sinking funds deducted . . . . .	531,706	219,563	193,298	107,355
Net funded or fixed debt . . . . .	\$5,818,533	\$8,899,054	\$10,397,663	\$10,777,884
To which may be added:—				
Temporary debt . . . . .	774,877	2,887,040	2,794,320	2,686,567
TOTALS . . . . .	\$6,593,410	\$11,786,094	\$13,191,983	\$13,464,451

## Aggregate Municipal Indebtedness—General and Enterprise Debt.

## All Municipalities.

YEARS.	GENERAL				ENTERPRISE			
	Total Debt	Sinking Fund	Net Debt	Percent- age of Assessed Valua- tion	Total Debt	Sinking Fund	Net Debt	Percent- age of Assessed Valua- tion
1910	\$172,449,046	\$52,204,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1911	173,838,152	52,498,906	121,339,246	2.98	67,905,599	18,412,755	49,492,844	1.21
1912	176,135,221	53,506,681	122,628,540	2.89	69,978,330	18,116,489	51,861,841	1.22
1913	181,411,912	52,350,312	129,061,600	2.89	72,856,892	18,169,479	54,687,413	1.22
1914	186,690,616	54,261,223	132,429,393	2.85	75,726,130	18,494,320	57,231,810	1.23
1915	188,240,008	54,286,592	133,953,416	2.81	80,297,746	19,462,895	60,834,851	1.27
1916	190,358,678	54,565,681	135,792,997	2.74	80,184,882	19,676,656	60,508,226	1.22
1917	188,483,122	54,156,242	134,326,880	2.96	79,615,838	19,459,623	60,156,215	1.32
1918	182,047,753	55,097,341	126,950,412	2.68	78,115,808	19,442,973	58,672,835	1.24
1919	184,933,644	54,239,272	130,694,372	2.67	77,399,797	19,881,379	57,518,418	1.17
1920	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1921	197,487,313	53,505,982	143,981,331	2.60	76,735,319	18,974,843	57,760,476	1.04
1922	208,023,650	51,067,781	156,955,869	2.75	75,277,532	17,260,376	58,017,156	1.01
1923	219,597,010	49,028,697	170,568,313	2.86	76,565,722	17,167,065	59,398,657	0.99
1924	233,067,625	47,722,840	185,344,785	2.94	77,748,210	16,396,618	61,351,592	0.97
1925	240,108,055	46,600,874	193,507,181	2.92	81,179,657	16,059,060	65,120,597	0.98
1926	246,295,943	45,817,796	200,478,147	2.90	85,649,359	16,066,021	69,583,338	1.01
1927	246,536,915	43,606,930	202,929,985	2.86	91,233,823	15,132,214	76,101,609	1.07
1928	246,151,623	41,682,711	204,468,912	2.85	92,511,158	15,029,824	77,481,334	1.08

## Cities.

1910	\$156,308,327	\$51,281,353	\$105,026,974	3.66	\$50,965,550	\$15,561,889	\$35,403,661	1.23
1911	157,687,149	51,497,708	106,189,441	3.55	53,016,602	15,941,147	37,075,455	1.24
1912	159,356,669	52,402,407	106,954,262	3.43	55,393,100	15,733,375	39,659,725	1.27
1913	163,672,480	51,256,337	112,416,143	3.45	58,134,150	15,689,692	42,444,458	1.31
1914	168,762,180	53,105,621	115,656,559	3.45	61,756,450	16,421,523	45,334,927	1.35
1915	171,013,397	53,156,911	117,856,486	3.38	67,859,600	17,589,347	49,770,253	1.43
1916	172,798,266	53,628,557	119,169,709	3.29	67,964,700	17,556,911	50,207,789	1.38
1917	171,888,289	53,273,394	118,614,895	3.47	68,397,575	17,716,195	50,681,380	1.48
1918	166,551,466	54,174,023	112,377,443	3.13	67,642,970	17,859,240	49,783,730	1.39
1919	168,912,651	53,435,295	115,477,356	3.12	67,350,665	18,196,233	49,154,432	1.33
1920	170,962,715	53,734,395	117,228,320	2.91	66,195,560	17,243,534	48,952,026	1.22
1921	177,436,051	52,647,401	124,788,650	3.00	67,309,543	17,182,157	50,127,386	1.21
1922	183,896,520	50,260,282	133,636,238	3.12	65,966,710	15,534,378	50,432,332	1.18
1923	192,411,873	48,243,753	144,168,120	3.22	67,609,350	15,512,001	52,097,349	1.16
1924	199,875,880	46,951,116	152,924,764	3.26	68,727,700	15,080,145	53,647,555	1.14
1925	205,542,324	45,830,929	159,711,395	3.24	71,067,175	14,936,237	56,130,938	1.14
1926	209,109,359	45,091,379	164,017,980	3.22	75,133,725	15,006,937	60,126,788	1.18
1927	207,419,016	42,874,311	164,544,705	3.17	79,722,125	14,201,387	65,520,738	1.26
1928	206,791,356	41,099,544	165,691,812	3.18	81,461,000	14,451,075	67,009,925	1.28

## Towns Over 5,000 Population.

1910	\$12,872,337	\$705,455	\$12,166,792	1.89	\$12,071,146	\$1,940,991	\$10,130,155	1.58
1911	12,995,469	777,359	12,218,110	1.84	11,655,104	2,139,855	9,515,249	1.43
1912	13,415,481	846,171	12,569,310	1.83	11,385,866	2,149,645	9,236,221	1.34
1913	14,127,793	857,575	13,270,218	1.80	11,109,498	2,213,560	8,895,938	1.21
1914	14,786,152	972,454	13,813,698	1.66	10,702,906	1,779,281	8,923,625	1.07
1915	14,080,973	924,478	13,156,495	1.61	9,672,663	1,583,620	8,089,043	0.99
1916	14,318,561	746,270	13,572,291	1.62	9,098,470	1,599,645	7,498,825	0.89
1917	13,661,204	713,669	12,947,535	1.80	8,274,635	1,492,035	6,782,600	0.94
1918	12,892,528	739,663	12,152,865	1.65	7,720,785	1,350,584	6,370,201	0.86
1919	13,272,710	703,405	12,569,305	1.64	7,625,942	1,427,845	6,198,097	0.81
1920	14,560,343	729,112	13,831,231	1.60	7,302,495	1,455,214	5,847,281	0.68
1921	16,408,409	791,859	15,616,550	1.73	7,043,097	1,491,189	5,551,908	0.61
1922	19,461,998	753,855	18,708,143	2.01	7,060,349	1,466,539	5,593,810	0.60
1923	22,067,001	750,741	21,316,260	2.19	6,765,267	1,418,156	5,347,111	0.55
1924	27,347,359	739,554	26,607,805	2.46	6,844,760	1,116,593	5,728,167	0.53
1925	28,249,890	738,263	27,511,627	2.37	7,787,547	939,102	6,848,445	0.59
1926	30,603,220	692,787	29,910,433	2.43	7,980,381	873,151	7,107,230	0.58
1927	32,076,122	713,296	31,362,826	2.44	7,962,514	756,852	7,205,662	0.56
1928	32,030,093	564,701	31,465,392	2.36	7,495,093	489,860	7,005,233	0.52

## Towns Under 5,000 Population.

1910	\$3,268,382	\$217,885	\$3,050,497	0.77	\$3,081,857	\$313,821	\$2,768,036	0.70
1911	3,155,534	223,839	2,931,695	0.69	3,233,893	331,753	2,902,140	0.69
1912	3,363,071	258,103	3,104,968	0.70	3,199,364	233,469	2,965,895	0.66
1913	3,611,639	236,400	3,375,239	0.70	3,613,244	266,227	3,347,017	0.70
1914	3,142,284	183,148	2,959,136	0.65	3,266,774	293,516	2,973,258	0.65
1915	3,145,638	205,203	2,940,435	0.63	3,265,483	298,928	2,975,555	0.63
1916	3,241,851	190,854	3,050,997	0.61	3,121,712	320,100	2,801,612	0.56
1917	2,933,629	169,179	2,764,450	0.69	2,943,628	251,393	2,692,235	0.67
1918	2,603,759	183,655	2,420,104	0.58	2,752,053	233,149	2,518,904	0.60
1919	2,748,283	100,572	2,647,711	0.61	2,423,190	257,301	2,165,889	0.50
1920	3,131,003	99,691	3,031,312	0.65	2,314,570	278,903	2,035,667	0.43
1921	3,642,853	66,722	3,576,131	0.73	2,382,679	301,497	2,081,182	0.42
1922	4,665,132	53,644	4,611,488	0.92	2,250,473	259,459	1,991,014	0.40
1923	5,118,136	34,203	5,083,933	0.97	2,191,105	236,908	1,954,197	0.37
1924	5,844,386	32,170	5,812,216	1.11	2,175,750	199,880	1,975,870	0.38
1925	6,315,841	31,682	6,284,159	1.14	2,324,935	183,721	2,141,214	0.39
1926	6,583,364	33,630	6,549,734	1.11	2,535,253	185,933	2,349,320	0.40
1927	7,041,777	19,323	7,022,454	1.15	3,549,184	173,975	3,375,209	0.55
1928	7,330,174	18,466	7,311,708	1.18	3,555,065	88,889	3,466,176	0.56

## Net Funded or Fixed Debt and Assessed Valuation.

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		PERCENTAGES		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1910 . . .	\$3,907,892,598	-	\$168,546,115	-	-	-	4.31
1911 . . .	4,077,235,263	169,342,665	170,832,090	\$2,285,975	4.3	1.4	4.19
1912 . . .	4,249,699,855	172,464,592	174,490,381	3,658,291	4.2	2.1	4.11
1913 . . .	4,471,736,046	222,036,191	183,749,013	9,258,632	5.2	5.3	4.11
1914 . . .	4,644,814,610	173,078,564	189,661,203	5,912,190	3.9	3.2	4.08
1915 . . .	4,769,860,495	125,045,885	194,788,267	5,127,064	2.7	2.7	4.08
1916 . . .	4,962,238,008	192,377,513	196,301,223	1,512,956	4.0	0.8	3.96
1917 . . .	4,538,998,071 <sup>1</sup>	423,239,937	194,483,095	<sup>1</sup> 1,818,128	<sup>1</sup> 8.5	<sup>1</sup> 0.9	4.28
1918 . . .	4,738,976,589	199,978,518	185,623,247	<sup>1</sup> 8,859,848	4.4	<sup>1</sup> 4.6	3.92
1919 . . .	4,903,775,948	164,799,359	188,212,790	2,589,543	3.5	1.4	3.84
1920 . . .	5,354,086,810	450,310,862	190,925,837	2,713,047	9.2	1.4	3.57
1921 . . .	5,546,646,240	192,559,430	201,741,807	10,815,970	3.6	5.7	3.64
1922 . . .	5,715,377,344	168,731,104	214,973,025	13,231,218	3.0	6.6	3.76
1923 . . .	5,978,152,428	262,775,084	229,966,970	14,993,945	4.6	7.0	3.85
1924 . . .	6,300,660,670	322,508,242	246,696,377	16,729,407	5.4	7.3	3.92
1925 . . .	6,637,842,327	337,181,657	258,627,778	11,931,401	5.4	4.8	3.90
1926 . . .	6,910,553,302	272,710,975	270,061,485	11,433,707	4.1	4.4	3.91
1927 . . .	7,086,001,958	175,448,656	279,031,594	8,970,109	2.5	3.3	3.94
1928 . . .	7,171,178,741	85,176,783	281,950,246	2,918,652	1.2	1.0	3.93

<sup>1</sup> Decrease.



*Net Debt, January 1, 1930, and Ratio of Net Debt to Valuation: Cities.*

CITIES.	Population	Valuation, 1929	NET DEBT, JANUARY 1, 1930			RATIO OF NET DEBT TO VALUATION				
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt	
			Inside Limit	Outside Limit						Total
ATTLEBORO	20,623	\$26,867,078	\$139,500.00	\$235,696.57	\$375,196.57	\$807,642.16	1.40	1.61	3.01	
BEVERLY	22,685	50,176,500	462,000.00	710,000.00	1,172,000.00	1,186,000.00	2.33	0.03	2.36	
BOSTON	779,620	2,007,194,500	43,166,071.92	17,355,914.70	60,521,986.62	43,895,885.52	3.01	2.19	5.20	
BROCKTON	65,343	83,350,421	1,410,500.00	871,000.00	2,281,500.00	3,190,198.82	2.74	1.09	3.83	
CAMBRIDGE	119,669	197,661,907	3,835,110.99	3,780,942.28	7,616,053.27	437,500.00	3.55	0.23	4.08	
CHELSEA	47,247	59,162,567	829,124.98	1,542,428.36	2,371,553.34	2,471,553.34	4.01	0.17	4.18	
CHICPEE	41,882	52,878,733	1,122,800.00	262,000.00	1,384,800.00	427,750.00	2.62	0.81	3.43	
CHICOPEE	42,072	75,666,723	1,161,199.77	830,345.79	1,991,545.56	118,000.00	2.93	0.16	2.79	
EVERETT	128,931	162,518,912	3,916,994.65	4,769,716.56	8,686,711.21	284,000.00	5.35	0.17	5.52	
FALL RIVER	43,609	61,621,212	1,120,000.00	734,000.00	1,854,000.00	690,100.00	3.01	1.12	4.13	
FITCHBURG	18,730	25,016,047	254,700.00	469,500.00	724,200.00	79,500.00	2.89	0.32	3.21	
GARDNER	23,375	41,621,942	612,500.00	698,875.00	1,311,375.00	548,000.00	1,889,375.00	3.22	1.32	4.54
GLOUCESTER	49,232	67,976,454	1,839,000.00	482,000.00	2,321,000.00	195,000.00	1,72	0.29	2.01	
HAYVERILL	60,335	114,283,059	2,384,000.00	295,000.00	2,679,000.00	1,894,493.20	1.87	1.66	3.53	
HOLYOKE	93,527	129,945,450	2,384,000.00	1,957,000.00	4,341,000.00	2,042,993.20	3.34	1.06	3.50	
LAWRENCE	22,120	24,310,723	469,600.00	450,000.00	919,600.00	361,000.00	3.78	1.49	5.27	
LOWELL	110,296	136,254,620	2,973,140.00	1,748,200.00	4,721,340.00	1,280,600.00	3.46	0.14	3.60	
LYNN	103,081	145,669,465	2,776,084.49	2,794,605.60	5,570,690.99	727,331.05	3.82	0.50	4.32	
MALDEN	51,789	76,001,050	1,469,000.00	1,099,457.74	2,568,457.74	20,000.00	3.38	0.03	3.41	
MARLBOROUGH	16,236	17,838,163	269,200.00	318,800.00	588,000.00	42,000.00	3.30	0.23	3.53	
MEDFORD	47,627	82,186,981	1,588,000.00	1,961,123.96	3,549,123.96	364,000.00	4.32	0.44	4.76	
MELROSE	20,165	38,021,345	590,000.00	573,000.00	1,163,000.00	114,000.00	3.06	0.30	3.36	
NEW BEDFORD	119,539	195,013,756	3,682,734.93	5,584,365.23	9,267,100.16	1,190,000.00	4.75	0.61	5.36	
NEWBURYPORT	53,003	165,479,084	3,124,000.00	1,592,866.96	4,716,866.96	410,702.78	2.85	0.25	3.10	
NEWTON	22,717	26,673,369	333,400.00	240,460.00	573,860.00	157,750.00	2.15	0.59	2.74	
NORTH ADAMS	24,145	30,660,873	479,700.00	—	479,700.00	—	1.56	—	1.56	
NORTHAMPTON	19,870	24,818,425	339,000.00	477,500.00	816,500.00	173,000.00	3.29	0.70	3.99	
PEABODY	46,877	61,993,528	1,235,400.00	676,000.00	1,911,400.00	600,000.00	3.08	0.97	4.05	
PITTSFIELD	60,055	145,583,645	2,894,000.00	4,757,000.00	7,651,000.00	5,520,000.00	3.27	0.52	3.79	
QUINCY	33,261	43,564,835	735,046.24	944,203.76	1,679,250.00	262,000.00	3.86	0.60	4.46	
REVERE	42,821	60,451,809	875,500.00	676,000.00	1,551,500.00	387,000.00	2.57	0.64	3.21	
SALEM	99,032	125,888,340	2,148,000.00	500,000.00	2,648,000.00	—	2.10	—	2.10	
SOMERVILLE	142,065	324,975,650	3,958,000.00	5,998,000.00	9,956,000.00	5,023,000.00	3.06	1.55	4.61	
SPRINGFIELD	39,255	41,476,248	790,208.52	605,317.00	1,395,525.52	1,037,145.67	3.26	0.55	5.91	
TAUNTON	34,746	60,908,097	1,206,500.00	956,045.00	2,162,545.00	297,000.00	3.55	0.49	4.04	
WALTHAM	22,971	22,971,879	301,300.00	517,000.00	818,300.00	619,000.00	3.56	2.70	6.26	
WESTFIELD	18,370	21,493,478	441,100.00	607,800.00	1,048,900.00	284,800.00	4.88	1.33	6.21	
WORCESTER	190,757	357,722,590	5,042,500.00	—	5,042,500.00	3,655,807.70	1.41	1.02	2.43	
39 Cities	2,909,767	\$5,400,541,515	\$100,807,416.49	\$65,371,439.42	\$166,178,855.91	\$67,035,958.31	3.08	1.24	4.32	

*Net Debt, January 1, 1930, and Ratio of Net Debt to Valuation: Towns Over 5,000 Population.*

TOWNS, (Over 5,000 Population)				Valuation, 1929		NET DEBT, JANUARY 1, 1930			RATIO OF NET DEBT TO VALUATION		
Population		Valuation, 1929		GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
				Inside Limit	Outside Limit	Total					
Abington	.	.	\$6,278,702	\$8,000.00	\$2,400.00	\$10,400.00	\$69,600.00	\$80,000.00	0.16	1.11	1.27
Adams	.	13,525	13,354,350	261,500.00	217,500.00	479,000.00	—	479,000.00	3.59	—	3.59
Agawam	.	6,290	9,631,268	183,000.00	192,000.00	375,000.00	70,000.00	445,000.00	3.89	0.73	4.62
Amesbury	.	11,229	12,580,740	143,750.00	95,500.00	239,250.00	180,500.00	419,750.00	1.90	1.44	3.34
Anchster	.	5,972	9,998,412	158,200.00	24,000.00	182,200.00	—	182,200.00	1.82	—	1.82
Andover	.	10,291	18,483,155	82,000.00	313,000.00	395,000.00	36,000.00	431,000.00	2.14	0.19	2.33
Arlington	.	24,943	62,272,125	1,385,423.21	37,438.21	1,422,881.42	210,000.00	1,632,881.42	2.28	0.34	2.62
Athol	.	9,602	11,701,825	147,500.00	68,614.68	215,514.68	153,000.00	368,514.68	1.84	1.31	3.15
Barnstable	.	5,774	22,423,633	204,000.00	—	204,000.00	—	204,000.00	1.18	—	1.18
Belmont	.	15,256	39,693,459	756,560.14	573,000.00	1,329,560.14	193,000.00	1,522,560.14	3.35	0.49	3.84
Braintree	.	13,193	24,768,420	485,500.00	298,000.00	783,500.00	35,000.00	818,500.00	3.16	0.14	3.30
Bridgewater	.	9,468	5,763,789	30,000.00	55,000.00	85,000.00	429,000.00	514,000.00	1.48	7.44	8.92
Brookline	.	42,681	176,928,350	1,636,275.00	267,000.00	1,903,275.00	399,000.00	2,302,275.00	1.07	0.23	1.30
Canton	.	5,896	9,288,754	19,500.00	—	19,500.00	43,000.00	62,500.00	0.21	0.46	0.67
Chelmsford	.	6,573	8,134,613	57,750.00	73,326.00	131,076.00	—	131,076.00	1.61	—	1.61
Clinton	.	14,180	16,374,609	14,000.00	—	14,000.00	13,500.00	27,500.00	0.09	0.08	0.17
Concord	.	7,056	9,173,796	225,517.28	276,000.00	501,517.28	97,264.90	598,782.18	5.47	1.06	6.53
Danvers	.	11,798	12,869,951	257,000.00	—	257,000.00	324,673.86	581,673.86	2.00	2.52	4.52
Dartmouth	.	9,026	13,017,335	171,875.00	229,000.00	400,875.00	220,500.00	621,375.00	3.08	1.69	4.77
Dedham	.	13,918	25,389,165	242,375.00	39,600.00	281,975.00	—	281,975.00	1.11	—	1.11
Draeut	.	6,400	4,333,429	100,000.00	—	100,000.00	—	100,000.00	2.31	—	2.31
Easthampton	.	11,587	14,318,386	50,000.00	—	50,000.00	—	50,000.00	0.35	—	0.35
Easton	.	5,333	5,590,329	150,000.00	—	150,000.00	—	150,000.00	2.68	—	2.68
Fairhaven	.	10,827	12,366,567	90,053.20	97,436.80	187,490.00	—	187,490.00	1.52	—	1.52
Framingham	.	21,078	37,108,027	742,600.00	868,000.00	1,610,600.00	376,000.00	1,986,600.00	4.34	1.01	5.35
Franklin	.	7,055	9,798,832	89,384.12	175,615.88	265,000.00	123,000.00	388,000.00	2.70	1.26	3.96
Grafton	.	6,973	5,086,498	54,000.00	20,000.00	74,000.00	—	74,000.00	1.45	—	1.45
Great Barrington	.	6,405	9,933,410	118,000.00	—	118,000.00	—	118,000.00	1.19	—	1.19
Greenfield	.	15,246	25,317,360	304,000.00	144,000.00	448,000.00	149,750.00	597,750.00	1.77	0.59	2.36
Hingham	.	6,158	15,785,390	144,000.00	165,000.00	309,000.00	—	309,000.00	1.96	—	1.96
Hudson	.	8,130	7,625,443	154,500.00	147,500.00	302,000.00	179,750.00	481,750.00	3.96	2.36	6.32
Ipswich	.	6,055	8,025,698	139,428.97	42,171.03	181,600.00	107,250.00	288,850.00	2.26	1.34	3.60
Lexington	.	7,785	20,481,644	228,500.00	333,000.00	561,500.00	130,000.00	691,500.00	2.74	0.64	3.38
Ludlow	.	8,802	11,304,495	158,000.00	—	158,000.00	—	158,000.00	1.40	—	1.40
Mansfield	.	6,590	8,103,764	70,000.00	8,500.00	78,500.00	90,734.02	169,234.02	0.97	1.12	2.09
Marblehead	.	8,214	20,661,259	223,000.00	299,000.00	522,000.00	152,000.00	674,000.00	2.53	0.73	3.26
Maynard	.	7,857	9,300,000	93,000.00	243,000.00	336,000.00	—	336,000.00	4.53	—	4.53
Methuen	.	20,606	20,770,904	315,250.00	376,750.00	692,000.00	41,570.07	733,570.07	3.33	0.20	3.53
Middleborough	.	9,136	9,924,310	150,000.00	376,750.00	526,750.00	65,800.00	215,800.00	1.51	0.66	2.17
Milford	.	14,781	16,122,205	143,000.00	57,000.00	200,000.00	—	200,000.00	1.24	—	1.24
Milbury	.	6,441	6,060,838	43,000.00	—	43,000.00	—	43,000.00	0.71	—	0.71
Milton	.	12,861	36,793,505	793,000.00	—	793,000.00	366,000.00	1,159,000.00	2.16	0.99	3.15
Monson	.	5,089	3,335,117	6,000.00	105,000.00	111,000.00	16,000.00	127,000.00	3.33	0.48	3.81



	7,973	11,028,337	232,000.00	—	232,000.00	15,000.00	247,000.00	2.10	0.14	2.24
Montague	12,871	14,059,100	256,900.00	274,036.52	530,936.52	11,708.69	642,645.21	3.78	0.70	4.57
Natick	8,977	22,231,557	157,000.00	401,000.00	558,000.00	97,000.00	655,000.00	2.51	0.47	2.98
Needham	6,839	8,764,757	124,000.00	35,000.00	159,000.00	73,000.00	165,000.00	1.81	0.07	1.88
North Andover	9,790	11,064,820	140,000.00	84,000.00	224,000.00	63,000.00	297,000.00	2.02	0.66	2.68
North Attleborough	10,051	9,597,450	89,000.00	160,000.00	249,000.00	73,000.00	320,000.00	2.59	—	2.59
Northborough	14,151	28,014,790	628,550.00	546,350.00	1,174,900.00	53,000.00	1,227,900.00	2.19	0.19	4.38
Norwood	5,141	5,749,750	41,200.00	112,000.00	153,200.00	—	133,200.00	2.66	—	4.38
Orange	11,044	12,272,504	89,000.00	128,000.00	217,000.00	—	217,000.00	1.77	—	1.77
Palmer	11,044	26,363,459	332,500.00	10,000.00	342,500.00	24,666.64	367,166.64	1.30	0.09	1.39
Plymouth	13,176	6,060,586	46,384.40	33,915.60	82,300.00	6,000.00	88,300.00	1.36	0.10	1.46
Randolph	5,644	16,248,949	198,000.00	194,000.00	392,000.00	117,300.00	509,300.00	2.41	0.72	3.13
Reading	8,693	18,000,000	130,000.00	151,000.00	281,000.00	117,300.00	398,300.00	3.15	—	3.15
Rockland	7,966	14,747,658	147,000.00	126,700.00	273,700.00	29,500.00	303,200.00	1.00	0.20	1.20
Saugus	12,743	8,439,118	119,200.00	26,250.00	145,450.00	90,000.00	235,450.00	2.91	1.07	3.98
Shrewsbury	5,819	12,281,135	146,720.00	4,000.00	150,720.00	—	172,720.00	1.41	—	1.41
Southbridge	15,489	10,345,483	130,000.00	86,000.00	216,000.00	12,000.00	228,000.00	1.29	0.12	1.41
South Hadley	6,609	4,787,062	40,500.00	13,000.00	53,500.00	36,500.00	89,500.00	2.27	0.76	3.40
Spencer	6,523	13,985,570	304,000.00	13,000.00	317,000.00	33,000.00	350,000.00	2.66	0.23	2.56
Stonham	9,084	9,109,908	177,500.00	65,000.00	242,500.00	27,000.00	269,500.00	2.66	0.30	2.96
Stoughton	8,953	24,302,278	502,600.00	194,700.00	697,300.00	79,000.00	776,300.00	2.87	0.32	3.19
Swampscott	6,172	7,718,891	69,000.00	—	69,000.00	39,500.00	108,500.00	0.89	0.51	1.40
Uxbridge	15,611	23,916,405	493,000.00	470,000.00	963,000.00	397,500.00	1,360,500.00	4.03	1.66	5.69
Wakefield	6,508	15,571,032	160,000.00	140,500.00	300,500.00	109,025.00	409,525.00	1.93	0.70	2.63
Walpole	8,629	7,680,255	62,050.00	56,000.00	118,050.00	12,000.00	130,050.00	1.54	0.15	1.69
Ware	5,504	12,500,298	43,500.00	2,000.00	45,500.00	—	45,500.00	0.36	—	0.36
Wareham	25,480	55,359,870	1,304,500.00	704,000.00	2,008,500.00	163,000.00	2,171,500.00	3.63	0.29	3.92
Watertown	13,389	12,565,092	188,000.00	417,000.00	605,000.00	—	605,000.00	4.81	—	4.81
Webster	9,049	36,343,114	783,000.00	224,000.00	1,007,000.00	325,000.00	1,332,000.00	2.77	0.89	3.66
Wellesley	6,348	4,862,081	59,000.00	1,000.00	60,000.00	—	60,000.00	1.23	—	1.23
Westborough	15,326	90,169,194	627,000.00	816,500.00	1,443,500.00	116,000.00	1,559,500.00	4.95	0.40	5.35
West Springfield	17,253	45,063,574	892,000.00	8,000.00	900,000.00	127,000.00	1,027,000.00	2.00	0.28	2.28
Weymouth	6,173	8,727,480	136,000.00	98,000.00	234,000.00	18,000.00	252,000.00	2.68	0.21	2.89
Whitman	7,857	6,177,020	38,000.00	179,000.00	217,000.00	—	217,000.00	3.52	—	3.52
Winchendon	11,565	32,625,558	651,500.00	100,000.00	751,500.00	46,000.00	797,500.00	2.30	0.14	2.44
Winchester	16,158	26,931,169	509,000.00	65,600.00	574,600.00	71,500.00	646,100.00	2.13	0.27	2.40

*Net Debt, January 1, 1930, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population.*

	TOWNS, (Under 5,000 Population)	Population	Valuation, 1929	NET DEBT, JANUARY 1, 1930			RATIO OF NET DEBT TO VALUATION						
				GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt		
				Outside Limit		Total							
				Inside Limit	Outside Limit								
Acton	.	.	.	2,387	\$3,952,496	\$22,900.00	\$34,000.00	\$56,900.00	—	—	1.44	—	1.44
Acushnet	.	.	.	4,135	3,997,964	19,498.00	16,100.00	35,598.00	—	—	0.89	—	0.89
Asburnham	.	.	.	2,159	1,818,184	11,900.00	—	11,900.00	\$4,500.00	—	0.65	0.25	0.90
Asby	.	.	.	907	1,111,870	15,300.00	—	15,300.00	—	—	1.38	—	1.38
Ashtand	.	.	.	4,927	2,755,900	56,666.67	81,333.33	138,000.00	25,000.00	—	5.01	0.90	5.91
Auburn	.	.	.	2,360	6,127,985	17,950.00	154,000.00	171,950.00	—	—	2.81	—	2.81
Avon	.	.	.	4,927	2,022,335	5,000.00	—	5,000.00	—	—	0.25	—	0.25
Ayer	.	.	.	3,032	3,847,064	5,250.00	6,000.00	11,250.00	41,000.00	—	0.29	1.07	1.36
Barre	.	.	.	3,329	3,463,540	15,000.00	—	15,000.00	—	—	0.43	—	0.43
Becket	.	.	.	778	908,539	1,500.00	—	1,500.00	—	—	0.17	—	0.17
Bedford	.	.	.	1,514	3,049,722	400.00	110,000.00	110,400.00	41,800.00	—	3.62	1.37	4.99
Belchertown	.	.	.	2,905	1,040,578	13,500.00	26,000.00	39,500.00	—	—	2.41	—	2.41
Bellingham	.	.	.	2,877	2,857,473	34,500.00	—	34,500.00	—	—	1.21	—	1.21
Berkley	.	.	.	1,118	964,956	12,000.00	—	12,000.00	—	—	1.24	—	1.24
Billerica	.	.	.	4,913	9,661,356	78,500.00	—	78,500.00	50,000.00	—	0.81	0.52	1.33
Blackstone	.	.	.	4,802	2,582,734	21,000.00	—	21,000.00	—	—	2.05	—	2.05
Blackford	.	.	.	437	932,684	11,100.00	—	11,100.00	20,600.00	—	1.19	2.21	3.40
Bolton	.	.	.	801	1,200,474	600.00	—	600.00	—	—	0.05	—	0.05
Bourne	.	.	.	3,015	9,646,323	61,000.00	—	61,000.00	—	—	0.63	—	0.63
Boylston	.	.	.	970	924,119	7,900.00	10,500.00	18,400.00	—	—	1.99	—	1.99
Brewster	.	.	.	774	2,181,218	14,000.00	—	14,000.00	—	—	0.64	—	0.64
Brookfield	.	.	.	1,401	1,466,048	22,000.00	3,000.00	25,000.00	—	—	1.71	—	1.71
Buckland	.	.	.	1,555	2,803,716	12,000.00	—	12,000.00	—	—	0.43	—	0.43
Burlington	.	.	.	1,431	2,660,432	15,000.00	14,000.00	29,000.00	—	—	1.09	—	1.09
Carlisle	.	.	.	510	889,468	7,800.00	—	7,800.00	—	—	0.88	—	0.88
Carver	.	.	.	1,306	3,095,215	4,000.00	—	4,000.00	—	—	0.13	—	0.13
Charlemont	.	.	.	820	1,167,245	3,000.00	—	3,000.00	—	—	0.26	—	0.26
Charlton	.	.	.	2,295	1,766,835	26,500.00	19,500.00	46,000.00	—	—	2.60	—	2.60
Chatham	.	.	.	1,741	5,672,320	5,800.00	75,000.00	80,800.00	—	—	1.42	—	1.42
Cheshire	.	.	.	1,842	1,474,190	13,000.00	16,000.00	29,000.00	—	—	1.97	—	1.97
Chester	.	.	.	1,514	1,485,174	14,900.00	19,000.00	33,900.00	54,500.00	—	2.28	3.67	5.95
Clarksburg	.	.	.	1,222	749,456	6,000.00	11,000.00	17,000.00	—	—	2.27	—	2.27
Cohasset	.	.	.	2,913	11,078,069	109,000.00	—	109,000.00	—	—	0.98	—	0.98
Dalton	.	.	.	4,092	5,754,081	136,000.00	—	136,000.00	—	—	2.36	—	2.36
Deerfield	.	.	.	2,968	4,373,915	68,000.00	70,000.00	138,000.00	—	—	3.16	—	3.16
Dighton	.	.	.	3,208	4,182,289	2,000.00	—	2,000.00	10,000.00	—	0.05	0.52	0.65
Douglas	.	.	.	2,363	1,909,874	13,000.00	—	13,000.00	—	—	0.68	—	0.68
Dover	.	.	.	1,044	3,809,068	12,000.00	—	12,000.00	36,000.00	—	0.32	0.93	1.93
Dudley	.	.	.	4,594	3,883,112	39,000.00	—	39,000.00	4,500.00	—	1.00	0.84	1.55
Dunstable	.	.	.	338	533,418	—	—	—	—	—	—	—	—
Duxbury	.	.	.	1,688	7,256,729	112,200.00	3,000.00	112,200.00	—	—	1.55	—	1.55
East Bridgewater	.	.	.	3,538	4,905,146	54,500.00	—	54,500.00	64,500.00	—	1.17	1.32	2.49
East Brookfield	.	.	.	929	1,189,243	4,000.00	—	4,000.00	—	—	0.34	—	0.34

East Longmeadow	3,134	3,838,366	49,500.00	-	49,500.00	27,500.00	77,000.00	1.29	0.72	2.01
Edgartown	1,235	3,716,387	40,125.00	28,000.00	68,125.00	-	68,125.00	1.83	-	1.83
Enfield	749	769,830	1,500.00	-	1,500.00	-	1,500.00	0.19	-	0.19
Essex	1,403	1,647,349	35,000.00	6,500.00	41,500.00	-	41,500.00	2.52	-	2.52
Falmouth	4,694	20,875,034	269,500.00	-	269,500.00	248,500.00	518,000.00	1.29	1.19	2.48
Foxborough	4,934	6,144,502	20,000.00	120,000.00	149,000.00	-	149,000.00	2.42	-	2.42
Freetown	1,663	1,803,932	9,900.00	-	9,900.00	-	9,900.00	0.55	-	0.55
Gay Head	1,068	1,388,531	5,250.00	5,250.00	5,250.00	-	5,250.00	3.79	-	3.79
Georgetown	1,888	1,904,496	-	-	-	3,000.00	3,000.00	-	0.15	0.15
Gil	918	910,323	10,800.00	-	10,800.00	-	10,800.00	1.19	-	1.19
Goshen	251	383,404	4,000.00	-	4,000.00	-	4,000.00	1.04	-	1.04
Granville	609	739,887	3,450.00	-	3,450.00	10,200.00	13,650.00	0.68	1.28	1.96
Groton	2,428	4,382,480	66,512.50	5,000.00	71,512.50	-	71,512.50	1.52	-	1.52
Groveland	2,485	1,865,787	14,000.00	5,000.00	19,000.00	35,500.00	54,500.00	1.02	1.90	2.92
Hadley	2,888	3,169,505	30,000.00	-	30,000.00	-	30,000.00	0.95	-	0.95
Haltifax	614	1,573,155	7,000.00	-	7,000.00	-	7,000.00	0.44	-	0.44
Hamilton	2,018	6,088,002	6,000.00	14,000.00	20,000.00	-	20,000.00	0.33	-	0.33
Hampton	632	676,849	450.00	55,000.00	55,450.00	-	55,450.00	0.07	-	0.07
Hampden	2,755	3,775,328	48,000.00	55,000.00	103,000.00	13,000.00	116,000.00	1.46	0.47	1.92
Hanover	2,166	2,762,229	2,000.00	-	2,000.00	-	2,000.00	0.74	-	0.74
Hanson	3,046	3,063,059	5,000.00	-	5,000.00	-	5,000.00	0.09	-	0.09
Hardwick	2,077	5,576,268	8,000.00	-	8,000.00	-	8,000.00	0.27	-	0.27
Harwich	2,702	2,939,766	2,800.00	-	2,800.00	-	2,800.00	0.96	-	0.96
Hatfield	354	292,199	2,019.21	-	2,019.21	-	2,019.21	0.51	-	0.51
Hawley	298	395,012	6,000.00	-	6,000.00	-	6,000.00	0.58	-	0.58
Heath	1,044	1,026,616	47,300.00	62,000.00	109,300.00	10,000.00	119,300.00	3.13	0.29	3.42
Hinsdale	3,273	3,484,411	54,500.00	72,000.00	126,500.00	83,100.00	209,600.00	3.52	2.31	5.83
Holbrook	3,436	3,594,216	31,519.00	-	31,519.00	-	31,519.00	0.83	-	0.83
Holden	2,812	3,783,320	114,000.00	-	114,000.00	-	114,000.00	2.59	-	2.59
Holliston	3,165	4,404,626	58,295.05	-	58,295.05	56,000.00	114,295.05	2.03	1.95	3.98
Hopedale	2,580	2,866,858	130,000.00	45,000.00	175,000.00	-	175,000.00	0.94	-	0.94
Hopkinton	2,632	18,578,676	450.00	-	450.00	-	450.00	0.04	-	0.04
Hull	1,543	1,225,162	29,500.00	1,000.00	30,500.00	24,600.00	55,100.00	0.65	0.53	1.18
Huntington	2,524	4,671,586	13,000.00	-	13,000.00	-	13,000.00	0.36	-	0.36
Kingston	2,678	3,604,609	4,007.50	-	4,007.50	-	4,007.50	0.33	-	0.33
Lancaster	1,181	1,203,914	34,000.00	-	34,000.00	-	34,000.00	0.63	-	0.63
Lanesborough	4,058	5,436,421	9,000.00	-	9,000.00	-	9,000.00	0.22	-	0.22
Lee	4,110	4,025,901	3,000.00	-	3,000.00	-	3,000.00	0.04	-	0.04
Leicester	2,895	7,040,779	1,500.00	-	1,500.00	-	1,500.00	0.49	-	0.49
Lenox	270	306,166	33,250.00	-	33,250.00	10,006.55	43,256.55	0.32	0.32	0.64
Leyden	1,306	2,082,337	213,500.00	196,000.00	409,500.00	30,800.00	440,300.00	1.26	1.17	2.43
Lincoln	1,411	2,641,020	34,000.00	-	34,000.00	6,500.00	40,500.00	3.92	0.06	3.98
Littleton	3,333	10,440,007	33,000.00	-	33,000.00	-	33,000.00	1.47	-	1.47
Longmeadow	1,875	2,350,641	33,000.00	-	33,000.00	-	33,000.00	0.93	-	0.93
Lunenburg	1,331	3,551,682	45,000.00	150,000.00	195,000.00	-	195,000.00	1.53	-	1.53
Lynnfield	2,499	12,762,770	2,500.00	-	2,500.00	61,730.00	64,230.00	0.05	1.19	1.24
Manchester	1,271	5,191,705	39,000.00	36,000.00	75,000.00	600,000.00	675,000.00	1.01	8.07	9.08
Marion	1,777	7,433,599	4,000.00	-	4,000.00	-	4,000.00	0.38	-	0.38
Marshfield	298	1,059,819	19,500.00	1,058.36	20,558.36	61,700.00	82,258.36	0.53	-	0.53
Mashpee	1,556	3,919,648	23,000.00	60,000.00	83,000.00	4,000.00	87,000.00	2.71	1.57	2.10
Mattapoisett	3,867	3,067,818	61,500.00	-	61,500.00	44,000.00	105,500.00	1.85	1.32	3.17
Medford	3,144	3,326,085	-	-	-	10,500.00	10,500.00	-	0.50	0.50
Medway	2,349	2,115,248	-	-	-	-	-	-	-	-
Merrimac	2,349	2,115,248	-	-	-	-	-	-	-	-



*Net Debt, January 1, 1930, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population—Concluded.*

	Towns. (Under 5,000 Population)	Population	Valuation, 1929	NET DEBT, JANUARY 1, 1930			RATIO OF NET DEBT TO VALUATION				
				GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
				Inside Limit	Outside Limit	Total					
Middleton	.	1,667	\$1,890,955	\$14,000.00	\$2,000.00	\$16,000.00	\$17,000.00	0.85	0.05	0.90	
Millis	.	1,791	2,994,412	25,050.00	27,500.00	52,550.00	63,970.00	1.76	0.38	2.14	
Millville	.	2,366	1,350,735	22,500.00	9,000.00	31,500.00	31,500.00	2.33	—	2.33	
Monterey	.	348	788,235	800.00	—	800.00	800.00	0.10	—	0.10	
Nahant	.	1,630	6,014,458	70,000.00	—	70,000.00	116,000.00	1.16	0.77	1.93	
Nantucket	.	3,152	11,114,925	328,500.00	52,000.00	380,500.00	380,500.00	2.95	0.47	3.42	
Newbury	.	1,432	2,383,308	16,849.94	16,849.94	33,699.88	16,849.94	0.71	—	0.71	
Norfolk	.	1,213	1,766,023	5,000.00	—	5,000.00	5,000.00	0.28	—	0.28	
North Brookfield	.	1,968	2,243,148	42,600.00	—	42,600.00	42,600.00	1.90	—	1.90	
North Brookfield	.	3,046	2,634,787	6,000.00	—	6,000.00	6,000.00	0.23	—	0.23	
Northfield	.	1,821	2,073,034	25,000.00	3,000.00	28,000.00	28,000.00	1.35	—	1.35	
North Reading	.	1,689	2,386,866	5,500.00	—	5,500.00	5,500.00	0.23	—	0.23	
Norton	.	2,789	2,601,312	29,150.00	500.00	29,650.00	142,650.00	1.14	4.34	5.48	
Norwell	.	1,466	2,179,336	13,500.00	19,500.00	33,000.00	33,000.00	1.51	—	1.51	
Oak Bluffs	.	1,314	4,009,235	64,200.00	70,000.00	134,200.00	134,200.00	3.35	—	3.35	
Otis	.	385	545,295	1,650.00	—	1,650.00	1,650.00	0.30	—	0.30	
Oxford	.	4,026	3,342,206	43,750.00	48,750.00	92,500.00	92,500.00	2.77	0.24	2.77	
Paxton	.	591	920,754	20,000.00	—	20,000.00	22,200.00	2.17	—	2.41	
Pelham	.	519	713,521	1,500.00	—	1,500.00	1,500.00	0.21	—	0.21	
Pepperell	.	2,779	3,267,815	13,000.00	—	13,000.00	38,000.00	—	1.16	1.16	
Plainville	.	1,512	1,592,146	6,900.00	—	6,900.00	24,200.00	1.52	0.70	1.52	
Plymouth	.	511	755,199	9,000.00	—	9,000.00	6,900.00	0.91	0.91	0.91	
Princeton	.	3,787	4,468,303	20,000.00	6,000.00	26,000.00	13,000.00	0.65	0.29	0.94	
Provincetown	.	2,128	1,917,624	2,000.00	—	2,000.00	28,000.00	0.14	0.49	0.63	
Rayham	.	2,332	2,373,094	6,000.00	—	6,000.00	20,000.00	1.04	—	1.04	
Rehoboth	.	619	720,652	7,000.00	—	7,000.00	6,000.00	0.25	—	0.25	
Richmond	.	3,949	5,831,279	154,500.00	45,000.00	199,500.00	7,000.00	0.97	—	0.97	
Rockport	.	1,408	1,474,034	15,385.00	5,750.00	21,135.00	223,500.00	3.42	0.41	3.83	
Rosley	.	1,398	4,178,613	35,700.00	51,000.00	86,700.00	25,535.00	1.43	0.30	1.73	
Russell	.	2,236	1,617,903	26,300.00	—	26,300.00	150,100.00	2.07	1.52	3.59	
Rutland	.	1,820	3,248,181	37,100.00	—	37,100.00	54,300.00	1.63	1.73	3.36	
Salisbury	.	480	730,905	1,110.25	—	1,110.25	37,100.00	1.14	—	1.14	
Sandwich	.	1,479	2,670,315	43,000.00	—	43,000.00	1,110.25	0.15	—	0.15	
Savoy	.	399	277,211	1,000.00	—	1,000.00	43,000.00	1.61	—	1.61	
Scituate	.	2,713	185,750.00	—	—	—	4,000.00	1.44	—	1.44	
Seekonk	.	4,101	4,973,908	110,000.00	—	110,000.00	185,750.00	1.38	—	1.38	
Sharon	.	3,119	6,976,613	121,800.00	86,000.00	207,800.00	110,000.00	2.21	—	2.21	
Shelburne	.	1,538	2,847,427	5,000.00	—	5,000.00	220,800.00	2.98	0.18	3.16	
Shirley	.	2,384	2,187,779	21,500.00	—	21,500.00	5,000.00	0.18	—	0.18	
Somerset	.	2,481	14,312,007	98,500.00	66,000.00	164,500.00	21,500.00	0.98	—	0.98	
Southborough	.	2,053	3,480,390	58,700.00	—	58,700.00	21,500.00	1.15	3.56	4.71	
Southwick	.	1,267	2,063,686	38,500.00	24,000.00	62,500.00	58,700.00	1.69	—	1.69	
							103,600.00	2.98	4.95	7.93	



Stockbridge	1,830	5,849,658	60,000.00	—	60,000.00	6,000.00	66,000.00	1.03	0.10	1.13
Stow	1,185	1,724,227	18,500.00	—	18,500.00	—	18,500.00	0.31	—	1.07
Sturbridge	1,845	1,398,925	4,400.00	—	4,400.00	—	4,400.00	0.31	—	0.31
Sudbury	1,394	2,439,830	9,000.00	34,000.00	34,000.00	—	43,000.00	1.76	—	1.76
Sunderland	1,290	1,193,320	9,000.00	30,000.00	39,000.00	—	39,000.00	3.27	—	3.27
Sutton	2,174	1,917,686	4,000.00	7,800.00	11,800.00	—	11,800.00	0.62	—	0.62
Swausea	3,250	4,638,925	55,000.00	—	55,000.00	—	55,000.00	1.19	—	1.19
Templeton	4,368	3,148,731	48,000.00	29,000.00	77,000.00	—	77,000.00	2.45	—	2.45
Tewksbury	4,985	3,606,564	21,000.00	—	21,000.00	—	21,000.00	0.58	—	0.58
Tisbury	1,431	6,193,715	1,200.00	136,250.00	137,450.00	—	200,430.00	2.22	1.01	3.23
Townsend	1,895	2,017,160	2,000.00	—	2,000.00	—	2,000.00	0.10	—	0.10
Tyringham	1,280	4,404,397	1,000.00	—	1,000.00	—	1,000.00	0.23	—	0.23
Upton	1,988	1,453,444	—	9,000.00	9,000.00	—	9,000.00	0.62	—	0.62
Warren	3,950	3,823,339	69,900.00	—	69,900.00	—	69,900.00	1.83	—	1.83
Wayland	2,255	5,572,538	15,000.00	—	15,000.00	—	41,700.00	0.97	—	0.97
Wenham	1,145	3,801,362	20,000.00	10,000.00	30,000.00	—	30,000.00	0.79	0.48	0.79
West Boylston	1,916	2,004,368	15,300.00	—	15,300.00	—	15,300.00	0.76	—	0.76
West Bridgewater	3,121	3,386,797	2,000.00	—	2,000.00	—	50,600.00	0.06	1.49	1.55
West Brookfield	1,314	1,445,656	6,500.00	—	6,500.00	—	24,500.00	0.45	1.24	1.69
Westford	3,571	4,447,769	99,400.00	—	99,400.00	—	99,400.00	2.23	—	2.23
Westminster	1,884	1,506,312	1,600.00	—	1,600.00	—	1,600.00	0.11	—	0.11
West Newbury	1,337	1,297,279	3,000.00	—	3,000.00	—	3,000.00	0.23	—	0.23
Weston	2,906	9,364,423	6,000.00	—	6,000.00	—	173,000.00	0.07	1.78	1.85
Westport	4,207	6,375,064	82,700.00	—	82,700.00	—	82,700.00	1.30	—	1.30
West Stockbridge	1,212	1,310,424	17,000.00	—	17,000.00	—	17,000.00	0.17	—	0.17
Westwood	1,706	4,757,181	8,000.00	6,000.00	8,000.00	—	8,000.00	0.17	—	0.17
Whately	1,229	1,166,501	2,000.00	—	2,000.00	—	8,000.00	0.69	—	0.69
Wilbraham	2,833	3,607,045	33,000.00	—	33,000.00	—	127,000.00	0.91	2.61	3.52
Williamsburg	1,993	1,462,712	2,500.00	—	2,500.00	—	6,100.96	0.17	0.42	0.59
Williamstown	4,006	7,677,268	68,000.00	30,000.00	98,000.00	—	98,000.96	1.28	—	1.28
Wilmington	3,515	4,437,312	16,250.00	—	16,250.00	—	366,250.00	0.36	7.89	8.25
Windsor	3,888	4,731,168	1,430.00	—	1,430.00	—	1,430.00	0.30	—	0.30
Wrentham	3,214	3,651,133	40,000.00	—	40,000.00	—	80,600.00	1.10	1.11	2.21
Yarmouth	1,532	4,403,935	3,700.00	—	3,700.00	—	3,700.00	0.08	—	0.08
Totals	1405,971	\$361,205,217	\$5,096,318.18	\$2,514,121.63	\$7,610,439.81	\$3,562,257.51	\$11,172,697.32	1.15	0.54	1.69

1 Includes population of 64 towns having no funded debt.

The following towns under 5,000 population showed no funded debt outstanding on January 1, 1930:

2 Includes valuation of 64 towns having no funded debt.

Alford	Conway	Greenwich	Middlefield	Orleans	Royalston	Tyngsborough
Ashfield	Dana	Hancock	Monroe	Pembroke	Sheffield	Wales
Berlin	Dennis	Harvard	Montgomery	Petersham	Sherborn	Warwick
Boxborough	Eastham	Holland	New Ashford	Phillipston	Shutesbury	Washington
Boxford	Egremont	Hubbardston	New Braintree	Plainfield	Sterling	Wendell
Brimfield	Erving	Lakeville	New Marlborough	Prescott	Southampton	Westfield
Chesterfield	Florida	Leverett	New Salem	Rochester	Tolland	West Tisbury
Chilmark	Gosnold	Mendon	Oakham	Rowe	Topsfield	Worthington
Colrain					Truro	



PART I

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CITIES



# Fiscal Years of Cities.

The data given in the tables in Part I are for fiscal years ending in the several cities, as follows:

CITIES.	Fiscal Year Ending	Pages of Report
ATTLEBORO . . . . .	Dec. 31, 1928	20, 21
BEVERLY . . . . .	Dec. 31, 1928	20, 21
BOSTON . . . . .	Dec. 31, 1928	4, 5
BROCKTON . . . . .	Nov. 30, 1928	10, 11
CAMBRIDGE . . . . .	Mar. 31, 1929	6, 7
CHELSEA . . . . .	Dec. 31, 1928	14, 15
CHICOPEE . . . . .	Nov. 30, 1928	16, 17
EVERETT . . . . .	Dec. 31, 1928	16, 17
FALL RIVER . . . . .	Dec. 31, 1928	6, 7
FITCHBURG . . . . .	Nov. 30, 1928	14, 15
GARDNER . . . . .	Dec. 31, 1928	22, 23
GLOUCESTER . . . . .	Nov. 30, 1928	18, 19
HAVERHILL . . . . .	Dec. 31, 1928	12, 13
HOLYOKE . . . . .	Nov. 30, 1928	10, 11
LAWRENCE . . . . .	Dec. 31, 1928	10, 11
LEOMINSTER . . . . .	Dec. 31, 1928	20, 21
LOWELL . . . . .	Dec. 31, 1928	8, 9
LYNN . . . . .	Dec. 31, 1928	8, 9
MALDEN . . . . .	Dec. 31, 1928	12, 13
MARLBOROUGH . . . . .	Dec. 31, 1928	24, 25
MEDFORD . . . . .	Dec. 31, 1928	12, 13
MELROSE . . . . .	Dec. 31, 1928	20, 21
NEW BEDFORD . . . . .	Nov. 30, 1928	8, 9
NEWBURYPORT . . . . .	Dec. 15, 1928	24, 25
NEWTON . . . . .	Dec. 31, 1928	12, 13
NORTH ADAMS . . . . .	Nov. 30, 1928	18, 19
NORTHAMPTON . . . . .	Nov. 30, 1928	18, 19
PEABODY . . . . .	Dec. 31, 1928	22, 23
PITTSFIELD . . . . .	Dec. 31, 1928	14, 15
QUINCY . . . . .	Dec. 31, 1928	10, 11
REVERE . . . . .	Dec. 31, 1928	18, 19
SALEM . . . . .	Dec. 31, 1928	14, 15
SOMERVILLE . . . . .	Dec. 31, 1928	8, 9
SPRINGFIELD . . . . .	Nov. 30, 1928	6, 7
TAUNTON . . . . .	Nov. 30, 1928	16, 17
WALTHAM . . . . .	Jan. 31, 1929	16, 17
WESTFIELD . . . . .	Dec. 31, 1928	22, 23
WOBURN . . . . .	Dec. 31, 1928	22, 23
WORCESTER . . . . .	Nov. 30, 1928	6, 7

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## DIVISION A

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### SUMMARY OF FINANCIAL TRANSACTIONS

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TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.		Boston POPULATION 779,620
REVENUE.		\$74,798,190.43
<b>General</b>		<b>60,900,316.59</b>
<i>Taxes</i>		<i>59,617,844.56</i>
Property, poll, and income		55,837,959.76
Corporation, bank, etc.		3,779,884.80
<i>Licenses and permits</i>		<i>341,988.53</i>
<i>Fines and forfeits</i>		<i>298,005.43</i>
<i>Grants and gifts</i>		<i>638,705.05</i>
For expenses		538,705.05
For outlays		100,000.00
<i>All other</i>		<i>3,773.02</i>
<b>Commercial</b>		<b>13,897,873.84</b>
<i>Special assessments</i>		<i>885,241.40</i>
To meet expenses		885,241.40
To meet outlays		—
<i>Privileges</i>		<i>59,518.00</i>
<i>Departmental</i>		<i>2,360,820.88</i>
General government		63,825.74
Protection of persons and property		136,672.62
Health and sanitation		187,618.89
Highways		149,314.33
Charities		630,870.48
Soldiers' benefits		35,803.70
Schools		359,964.35
Libraries		22,054.37
Recreation		102,017.12
Unclassified		672,679.28
<i>Public service enterprises</i>		<i>7,002,413.90</i>
Electric light		—
Water		4,311,716.46
All other		2,690,697.44
<i>Cemeteries</i>		<i>76,811.74</i>
<i>Interest</i>		<i>3,513,067.92</i>
On sinking funds		1,639,443.70
On trust and investment funds		1,090,139.48
All other		783,484.74
NON-REVENUE.		\$49,260,272.40
<b>Offsets to outlays</b>		<b>57,376.66</b>
<i>Departmental</i>		<i>10,665.65</i>
<i>Public service enterprises</i>		<i>46,711.01</i>
<i>Cemeteries</i>		—
<b>Municipal indebtedness</b>		<b>29,230,541.25</b>
<i>Loans, general purposes</i>		<i>7,997,000.00</i>
<i>Loans, public service enterprises</i>		<i>2,207,000.00</i>
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		19,000,000.00
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		<i><sup>1</sup> 26,541.25</i>
<b>Transfers</b>		<b>5,803,654.16</b>
<i>From sinking funds</i>		<i>3,589,649.86</i>
<i>All other</i>		<i>2,214,004.30</i>
<b>Refunds</b>		<b>308,384.35</b>
<b>Agency, trust, and investment</b>		<b>13,860,315.98</b>
<i>Taxes and licenses for State</i>		<i>2,166,336.84</i>
<i>Taxes for county</i>		<i>3,164,407.82</i>
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		<i>8,504,365.31</i>
<i>All other</i>		<i>25,206.01</i>
RECAPITULATION.		
Revenue and offsets to outlays		\$74,855,567.09
Premiums		<sup>1</sup> 26,541.25
Municipal indebtedness		29,204,000.00
Transfers and refunds		6,112,038.51
Agency, trust, and investment		13,860,315.98
<b>Total receipts</b>		<b>\$124,058,462.33</b>
Balance on hand, including funds		14,433,105.70
<b>GRAND TOTAL</b>		<b>\$138,491,568.53</b>

<sup>1</sup> Includes \$5,606.50 of premiums on Rapid Transit Loans, available for construction.



## Graded According to Population of 1925.

PAYMENTS.		Boston POPULATION 779,620
<b>Maintenance</b>		<b>\$54,105,436.03</b>
<i>Departmental</i>		<i>50,195,771.16</i>
General government		1,959,989.68
Protection of persons and property		9,881,992.99
Health and sanitation		5,373,283.35
Highways		4,211,996.03
Charities		5,524,009.00
Soldiers' benefits		330,990.56
Schools		16,044,183.60
Libraries		1,125,384.26
Recreation		2,677,659.83
Pensions		2,511,622.00
Unclassified		554,659.86
<i>Public service enterprises</i>		<i>3,540,502.79</i>
Electric light		—
Water		2,498,649.27
All other		1,041,853.52
<i>Cemeteries</i>		<i>182,960.86</i>
<i>Administration of trust funds</i>		<i>186,201.22</i>
<b>Interest</b>		<b>7,093,714.66</b>
<i>Loans, general purposes</i>		<i>4,103,177.51</i>
<i>Loans, public service enterprises</i>		<i>2,989,662.15</i>
<i>Loans, cemeteries</i>		<i>875.00</i>
<b>Outlays</b>		<b>15,511,796.32</b>
<i>Departmental</i>		<i>12,304,921.89</i>
General government		12,533.80
Protection of persons and property		146,447.60
Health and sanitation		1,587,717.56
Highways		4,877,493.18
Charities		1,704,697.20
Schools		3,354,912.08
Libraries		15,553.97
Recreation		527,663.89
Unclassified		77,902.61
<i>Public service enterprises</i>		<i>3,187,846.23</i>
Electric light		—
Water		353,768.11
All other		2,834,078.12
<i>Cemeteries</i>		<i>19,028.20</i>
<b>Municipal indebtedness</b>		<b>26,792,550.28</b>
<i>From sinking funds</i>		<i>13,589,649.86</i>
<i>From revenue and other sources</i>		<i>4,202,900.42</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>19,000,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>
<b>Transfers</b>		<b>5,803,654.16</b>
<i>To sinking funds from revenue</i>		<i>21,493,639.60</i>
<i>All other</i>		<i>4,310,014.56</i>
<b>Refunds</b>		<b>308,384.35</b>
<b>Agency, trust, and investment</b>		<b>14,181,080.98</b>
<i>Taxes and licenses for State</i>		<i>2,166,336.84</i>
<i>Taxes for county</i>		<i>3,164,407.82</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>8,828,600.65</i>
<i>All other</i>		<i>21,755.67</i>
<b>RECAPITULATION.</b>		
Maintenance and interest		\$61,199,150.69
Permanent debt (except from sinking funds)		4,202,900.42
Sinking fund requirements from revenue		21,493,639.60
Outlays		15,511,796.32
Permanent debt from sinking funds		13,589,649.86
Bonds refunded, current year		—
Temporary loans		19,000,000.00
Transfers (except to sinking funds) and refunds		4,618,398.91
Agency, trust, and investment		14,181,080.98
<b>Total payments</b>		<b>\$123,796,616.78</b>
<i>Balance on hand, including funds</i>		<i>14,694,951.75</i>
<b>GRAND TOTAL</b>		<b>\$138,491,568.53</b>

<sup>1</sup> Includes serial payments amounting to \$504,999.86.<sup>2</sup> Includes \$40,727.95 balances of loan appropriations.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Worcester POPULATION 190,757	Springfield POPULATION 142,065	Fall River POPULATION 128,993	Cambridge POPULATION 119,669
<b>REVENUE.</b>	<b>\$13,489,910.10</b>	<b>\$11,359,876.32</b>	<b>\$7,676,245.65</b>	<b>\$7,733,786.13</b>
<b>General</b>	<b>11,246,704.72</b>	<b>9,763,506.29</b>	<b>6,884,582.01</b>	<b>6,534,628.84</b>
<i>Taxes</i>	<i>10,995,965.65</i>	<i>9,562,630.85</i>	<i>6,761,644.32</i>	<i>6,447,105.90</i>
Property, poll, and income	10,289,166.03	8,925,123.61	6,036,582.52	5,973,254.01
Corporation, bank, etc.	706,799.62	637,507.24	725,061.80	473,851.89
<i>Licenses and permits</i>	<i>35,825.59</i>	<i>33,073.03</i>	<i>16,212.27</i>	<i>58,133.02</i>
<i>Fines and forfeits</i>	<i>22,594.68</i>	<i>42,395.04</i>	<i>13,956.28</i>	<i>17,233.59</i>
<i>Grants and gifts</i>	<i>192,318.80</i>	<i>125,403.37</i>	<i>90,230.59</i>	<i>32,112.83</i>
For expenses	192,318.80	106,335.32	90,230.59	32,112.83
For outlays	—	19,068.05	—	—
All other	—	4.00	2,538.55	43.50
<b>Commercial</b>	<b>2,243,205.38</b>	<b>1,596,370.03</b>	<b>791,663.64</b>	<b>1,199,157.29</b>
<i>Special assessments</i>	<i>225,100.48</i>	<i>243,676.88</i>	<i>12,145.83</i>	<i>17,149.43</i>
To meet expenses	110,409.84	—	—	—
To meet outlays	114,690.64	243,676.88	12,145.83	17,149.43
<i>Privileges</i>	—	<i>10,821.21</i>	<i>300.00</i>	<i>400.00</i>
<i>Departmental</i>	<i>803,670.81</i>	<i>502,546.59</i>	<i>163,704.40</i>	<i>383,685.31</i>
General government	31,251.65	38,860.73	8,725.15	7,987.56
Protection of persons and property	27,169.91	13,757.32	2,191.96	8,483.83
Health and sanitation	126,868.57	33,651.78	35,080.06	60,869.66
Highways	114,153.06	68,042.05	4,054.80	10,958.41
Charities	323,292.44	94,163.99	54,188.14	149,516.74
Soldiers' benefits	12,471.14	4,686.53	3,231.50	5,967.75
Schools	142,718.46	228,475.61	30,920.73	39,263.23
Libraries	5,748.19	—	2,707.58	2,235.06
Recreation	19,977.39	19,535.60	100.00	3,405.09
Unclassified	20.00	1,372.98	22,504.48	94,997.98
<i>Public service enterprises</i>	<i>819,405.52</i>	<i>692,442.10</i>	<i>383,143.46</i>	<i>535,315.80</i>
Electric light	—	—	—	—
Water	819,405.52	692,442.10	382,189.56	535,315.80
All other	—	—	953.90	—
<i>Cemeteries</i>	<i>60,183.82</i>	—	<i>33,071.57</i>	<i>57,455.89</i>
<i>Interest</i>	<i>334,844.75</i>	<i>146,883.25</i>	<i>199,298.38</i>	<i>205,150.86</i>
On sinking funds	118,899.39	6,468.47	91,808.43	128,783.69
On trust and investment funds	47,968.05	2,766.77	5,507.23	3,654.07
All other	167,977.31	137,648.01	101,982.72	72,713.10
<b>NON-REVENUE.</b>	<b>\$17,336,223.09</b>	<b>\$7,117,029.24</b>	<b>\$12,116,172.02</b>	<b>\$6,122,308.75</b>
<b>Offsets to outlays</b>	<b>85,772.05</b>	—	<b>4,228.80</b>	<b>193,440.10</b>
<i>Departmental</i>	<i>29,341.56</i>	—	<i>4,228.80</i>	<i>193,440.10</i>
<i>Public service enterprises</i>	<i>56,430.49</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>12,807,144.76</b>	<b>6,131,289.55</b>	<b>10,711,627.40</b>	<b>4,692,931.10</b>
<i>Loans, general purposes</i>	<i>1,465,000.00</i>	<i>360,000.00</i>	<i>1,490,000.00</i>	<i>1,176,000.00</i>
<i>Loans, public service enterprises</i>	<i>276,000.00</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,600,000.00</i>	<i>5,500,000.00</i>	<i>9,205,000.00</i>	<i>3,500,000.00</i>
Unpaid warrants or orders, current year	459,735.36	268,504.61	—	—
Premiums	7,409.40	2,784.94	16,627.40	16,931.10
<b>Transfers</b>	<b>1,729,313.26</b>	<b>110,170.11</b>	<b>348,756.84</b>	<b>227,015.29</b>
<i>From sinking funds</i>	<i>750,000.00</i>	—	<i>260,000.00</i>	<i>142,000.00</i>
All other	979,313.26	110,170.11	88,756.84	85,015.29
<b>Refunds</b>	<b>198,732.84</b>	<b>89,118.85</b>	<b>341,883.93</b>	<b>49,745.93</b>
<b>Agency, trust, and investment</b>	<b>2,515,260.18</b>	<b>786,450.73</b>	<b>709,675.05</b>	<b>959,176.33</b>
<i>Taxes and licenses for State</i>	<i>407,608.35</i>	<i>355,456.24</i>	<i>235,543.03</i>	<i>223,075.86</i>
<i>Taxes for county</i>	<i>463,683.00</i>	<i>420,094.49</i>	<i>236,505.89</i>	<i>234,851.87</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,617,975.33</i>	<i>10,900.00</i>	<i>237,626.13</i>	<i>474,776.29</i>
All other	25,993.60	—	—	26,472.81
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$13,575,682.15	\$11,359,876.32	\$7,680,474.45	\$7,927,226.23
Premiums	7,409.40	2,784.94	16,627.40	16,931.10
Municipal indebtedness	12,799,735.36	6,128,504.61	10,695,000.00	4,676,000.00
Transfers and refunds	1,928,046.10	199,288.96	690,640.77	276,761.22
Agency, trust, and investment	2,515,260.18	786,450.73	709,675.05	959,176.33
<b>Total receipts</b>	<b>\$30,826,133.19</b>	<b>\$18,476,905.56</b>	<b>\$19,792,417.67</b>	<b>\$13,856,094.88</b>
Balance on hand, including funds	1,073,562.00	1,895,930.97	427,263.96	960,516.56
<b>GRAND TOTAL</b>	<b>\$31,899,695.19</b>	<b>\$20,372,836.53</b>	<b>\$20,219,681.63</b>	<b>\$14,816,611.44</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Worcester POPULATION 190,757	Springfield POPULATION 142,065	Fall River POPULATION 128,993	Cambridge POPULATION 119,669
<b>Maintenance</b>	<b>\$9,897,723.07</b>	<b>\$8,245,586.07</b>	<b>\$5,410,913.26</b>	<b>\$6,289,636.89</b>
<i>Departmental</i>	<i>9,606,269.72</i>	<i>7,948,449.22</i>	<i>5,088,742.66</i>	<i>5,823,579.64</i>
General government	413,385.65	461,238.75	257,921.44	322,908.41
Protection of persons and property	1,986,349.17	1,609,841.13	1,033,367.79	1,153,434.09
Health and sanitation	775,739.22	727,744.94	355,566.44	933,344.95
Highways	1,046,546.38	878,669.26	418,637.42	472,451.47
Charities	1,122,860.99	272,830.16	703,731.12	563,492.59
Soldiers' benefits	70,699.92	34,189.88	50,439.55	68,173.28
Schools	3,638,395.92	3,278,604.02	1,966,269.80	1,812,539.15
Libraries	173,411.47	193,145.00	85,871.11	89,008.30
Recreation	178,040.99	349,062.31	113,000.11	255,179.58
Pensions	151,876.47	41,948.92	66,673.92	118,076.18
Unclassified	48,933.54	101,174.85	37,263.96	34,971.64
<i>Public service enterprises</i>	<i>228,885.02</i>	<i>297,036.85</i>	<i>275,038.67</i>	<i>402,026.92</i>
Electric light	—	—	—	—
Water	227,489.99	297,036.85	270,815.24	402,026.92
All other	1,395.03	—	4,223.43	—
<i>Cemeteries</i>	<i>62,564.33</i>	—	<i>47,131.93</i>	<i>64,025.33</i>
<i>Administration of trust funds</i>	<i>4.00</i>	<i>100.00</i>	—	<i>5.00</i>
<b>Interest</b>	<b>669,028.43</b>	<b>690,901.77</b>	<b>686,960.98</b>	<b>562,379.68</b>
<i>Loans, general purposes</i>	<i>458,447.65</i>	<i>563,716.77</i>	<i>641,785.98</i>	<i>523,692.18</i>
<i>Loans, public service enterprises</i>	<i>210,580.78</i>	<i>127,185.00</i>	<i>45,175.00</i>	<i>38,307.50</i>
<i>Loans, cemeteries</i>	—	—	—	<i>380.00</i>
<b>Outlays</b>	<b>3,170,203.70</b>	<b>2,930,691.86</b>	<b>1,785,999.35</b>	<b>1,612,099.72</b>
<i>Departmental</i>	<i>2,845,761.43</i>	<i>1,701,619.49</i>	<i>1,654,375.92</i>	<i>1,580,522.91</i>
General government	16,053.07	42,019.82	—	—
Protection of persons and property	20,825.20	100,623.96	1,486.80	22,169.55
Health and sanitation	645,561.40	299,027.85	108,746.86	136,345.79
Highways	1,189,743.38	705,962.07	857,626.54	853,511.23
Charities	419,881.53	4,267.71	15,987.11	473,919.57
Schools	496,098.46	419,652.88	648,872.07	69,479.50
Libraries	—	—	—	—
Recreation	57,598.39	130,047.95	21,656.54	25,097.27
Unclassified	—	17.25	—	—
<i>Public service enterprises</i>	<i>324,442.27</i>	<i>1,229,072.37</i>	<i>131,623.43</i>	<i>31,576.81</i>
Electric light	—	—	—	—
Water	321,104.86	1,229,072.37	131,623.43	31,576.81
All other	3,337.41	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>13,235,614.20</b>	<b>6,565,545.63</b>	<b>9,980,800.00</b>	<b>4,704,961.07</b>
<i>From sinking funds</i>	<i>750,000.00</i>	—	<i>260,000.00</i>	<i>142,000.00</i>
<i>From revenue and other sources</i>	<i>1,278,700.00</i>	<i>1,075,400.00</i>	<i>1,200,800.00</i>	<i>812,961.07</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,800,000.00</i>	<i>5,100,000.00</i>	<i>8,520,000.00</i>	<i>3,750,000.00</i>
<i>Warrants or orders, previous years</i>	<i>406,914.20</i>	<i>390,145.63</i>	—	—
<b>Transfers</b>	<b>1,729,313.26</b>	<b>110,170.11</b>	<b>348,756.84</b>	<b>227,015.29</b>
<i>To sinking funds from revenue</i>	<i>17,000.00</i>	—	—	<i>72,990.25</i>
<i>All other</i>	<i>1,712,313.26</i>	<i>110,170.11</i>	<i>348,756.84</i>	<i>154,025.04</i>
<b>Refunds</b>	<b>198,732.84</b>	<b>89,118.85</b>	<b>341,883.93</b>	<b>49,745.93</b>
<b>Agency, trust, and investment</b>	<b>1,868,331.41</b>	<b>818,697.56</b>	<b>562,073.61</b>	<b>1,031,366.73</b>
<i>Taxes and licenses for State</i>	<i>407,608.35</i>	<i>355,456.24</i>	<i>235,543.03</i>	<i>223,075.86</i>
<i>Taxes for county</i>	<i>463,683.00</i>	<i>420,094.49</i>	<i>236,505.89</i>	<i>234,851.37</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>971,046.66</i>	<i>43,146.83</i>	<i>90,024.69</i>	<i>547,116.69</i>
<i>All other</i>	<i>25,993.50</i>	—	—	<i>26,322.81</i>

## RECAPITULATION.

Maintenance and interest	\$10,566,751.50	\$8,936,487.84	\$6,097,874.24	\$6,852,016.57
Permanent debt (except from sinking funds)	1,278,700.00	1,075,400.00	1,200,800.00	812,961.07
Sinking fund requirements from revenue	17,000.00	—	—	72,990.25
Outlays	3,170,203.70	2,930,691.86	1,785,999.35	1,612,099.72
Permanent debt from sinking funds	750,000.00	—	260,000.00	142,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	11,206,914.20	5,490,145.63	8,520,000.00	3,750,000.00
Transfers (except to sinking funds) and refunds	1,911,046.10	199,288.96	690,640.77	203,770.97
Agency, trust, and investment	1,868,331.41	818,697.56	562,073.61	1,031,366.73
<b>Total payments</b>	<b>\$30,768,946.91</b>	<b>\$19,450,711.85</b>	<b>\$19,117,387.97</b>	<b>\$14,477,205.31</b>
Balance on hand, including funds	1,130,748.28	922,124.68	1,102,293.66	339,406.13
<b>GRAND TOTAL</b>	<b>\$31,899,695.19</b>	<b>\$20,372,836.53</b>	<b>\$20,219,681.63</b>	<b>\$14,816,611.44</b>

<sup>1</sup> Includes \$4,279.30 paid from sale of real estate.



TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	New Bedford POPULATION 119,539	Lowell POPULATION 110,296	Lynn POPULATION 103,081	Somerville POPULATION 99,032
<b>REVENUE.</b>	<b>\$6,984,587.79</b>	<b>\$5,344,553.71</b>	<b>\$5,067,501.02</b>	<b>\$4,425,243.74</b>
<b>General</b>	<b>6,250,006.38</b>	<b>4,716,335.90</b>	<b>4,267,503.65</b>	<b>3,752,588.71</b>
<i>Taxes</i>	<i>6,089,366.07</i>	<i>4,580,151.61</i>	<i>4,184,191.52</i>	<i>3,657,647.42</i>
Property, poll, and income	5,329,655.04	4,115,095.59	3,920,301.25	3,480,832.44
Corporation, bank, etc.	759,711.03	465,056.02	263,890.27	176,814.98
<i>Licenses and permits</i>	<i>15,606.83</i>	<i>13,960.06</i>	<i>25,456.19</i>	<i>16,722.05</i>
<i>Fines and forfeits</i>	<i>16,571.01</i>	<i>49,116.88</i>	<i>27,722.50</i>	<i>43,561.12</i>
<i>Grants and gifts</i>	<i>128,462.47</i>	<i>73,107.35</i>	<i>30,133.44</i>	<i>34,658.12</i>
For expenses	128,462.47	73,107.35	30,133.44	34,658.12
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>734,581.41</b>	<b>628,217.81</b>	<b>799,997.37</b>	<b>672,655.03</b>
<i>Special assessments</i>	<i>48,558.22</i>	<i>44,587.35</i>	<i>19,987.20</i>	<i>65,220.62</i>
To meet expenses	—	27,498.66	—	46,442.88
To meet outlays	48,558.22	17,088.69	19,987.20	18,777.74
<i>Privileges</i>	<i>—</i>	<i>60.00</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>187,322.46</i>	<i>129,566.53</i>	<i>161,073.28</i>	<i>179,458.98</i>
General government	9,645.44	9,739.34	8,804.50	9,828.10
Protection of persons and property	2,757.70	3,331.68	4,022.64	1,745.98
Health and sanitation	49,406.22	21,520.70	33,250.49	10,658.42
Highways	18,028.19	231.70	3,034.28	6,914.84
Charities	48,553.30	40,045.93	42,479.82	81,805.48
Soldiers' benefits	3,973.40	5,346.50	8,282.00	6,282.00
Schools	46,855.53	35,536.02	42,434.87	21,098.26
Libraries	1,435.89	1,044.22	3,055.91	2,406.96
Recreation	5,700.55	5,287.25	6,737.15	848.00
Unclassified	966.24	7,473.19	8,971.62	37,870.94
<i>Public service enterprises</i>	<i>347,956.25</i>	<i>353,381.31</i>	<i>468,276.93</i>	<i>363,970.41</i>
Electric light	—	—	—	—
Water	343,129.57	353,266.91	468,276.93	363,970.41
All other	4,826.68	114.40	—	—
<i>Cemeteries</i>	<i>45,144.90</i>	<i>33,348.26</i>	<i>66,097.55</i>	<i>—</i>
<i>Interest</i>	<i>105,599.68</i>	<i>67,204.36</i>	<i>84,562.41</i>	<i>64,005.02</i>
On sinking funds	30,980.73	—	34,787.97	—
On trust and investment funds	21,103.98	6,458.57	8,793.98	1,176.10
All other	53,514.87	60,835.79	40,980.46	62,828.92
<b>NON-REVENUE.</b>	<b>\$8,390,896.78</b>	<b>\$5,880,366.29</b>	<b>\$5,092,117.31</b>	<b>\$3,095,307.81</b>
<b>Offsets to outlays</b>	<b>31,741.04</b>	<b>23,077.32</b>	<b>141,734.57</b>	<b>—</b>
<i>Departmental</i>	<i>13,368.43</i>	<i>21,671.28</i>	<i>113,639.17</i>	<i>—</i>
<i>Public service enterprises</i>	<i>18,372.61</i>	<i>1,406.04</i>	<i>28,095.40</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>7,050,389.07</b>	<b>5,358,201.32</b>	<b>4,086,045.00</b>	<b>2,696,606.00</b>
<i>Loans, general purposes</i>	<i>550,000.00</i>	<i>537,500.00</i>	<i>460,000.00</i>	<i>220,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>18,000.00</i>	<i>25,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>6,250,000.00</i>	<i>4,800,000.00</i>	<i>3,600,000.00</i>	<i>2,475,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>246,611.07</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>3,778.00</i>	<i>2,701.32</i>	<i>1,045.00</i>	<i>1,606.00</i>
<b>Transfers</b>	<b>227,500.67</b>	<b>51,215.82</b>	<b>232,225.22</b>	<b>10,117.56</b>
<i>From sinking funds</i>	<i>35,000.00</i>	<i>—</i>	<i>103,500.00</i>	<i>—</i>
All other	192,500.67	51,215.82	128,725.22	10,117.56
<b>Refunds</b>	<b>369,984.99</b>	<b>54,645.47</b>	<b>15,882.24</b>	<b>5,710.99</b>
<b>Agency, trust, and investment</b>	<b>711,281.01</b>	<b>393,226.36</b>	<b>616,230.28</b>	<b>382,873.26</b>
<i>Taxes and licenses for State</i>	<i>263,163.91</i>	<i>175,692.88</i>	<i>162,180.00</i>	<i>145,824.34</i>
<i>Taxes for county</i>	<i>264,304.96</i>	<i>184,730.65</i>	<i>227,447.73</i>	<i>153,315.70</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>183,812.14</i>	<i>32,802.83</i>	<i>226,602.55</i>	<i>5,226.25</i>
All other	—	—	—	78,506.97
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$7,016,328.83	\$5,367,631.03	\$5,209,235.59	\$4,425,243.74
Premiums	3,778.00	2,701.32	1,045.00	1,606.00
Municipal indebtedness	7,046,611.07	5,355,500.00	4,085,000.00	2,695,000.00
Transfers and refunds	597,485.66	105,861.29	248,107.46	15,828.55
Agency, trust, and investment	711,281.01	393,226.36	616,230.28	382,873.26
<b>Total receipts</b>	<b>\$15,375,484.57</b>	<b>\$11,224,920.00</b>	<b>\$10,159,618.33</b>	<b>\$7,520,551.55</b>
Balance on hand, including funds	1,562,922.46	581,174.17	584,654.86	1,236,879.75
<b>GRAND TOTAL</b>	<b>\$16,938,407.03</b>	<b>\$11,606,094.17</b>	<b>\$10,744,273.19</b>	<b>\$8,757,431.30</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	New Bedford POPULATION 119,539	Lowell POPULATION 110,296	Lynn POPULATION 103,081	Somerville POPULATION 99,032
<b>Maintenance</b>	<b>\$5,458,769.05</b>	<b>\$4,471,583.31</b>	<b>\$3,993,979.66</b>	<b>\$3,436,260.59</b>
<i>Departmental</i>	<i>5,178,676.26</i>	<i>4,126,352.78</i>	<i>3,708,798.52</i>	<i>3,260,372.91</i>
General government	240,846.46	283,859.80	167,809.34	167,375.15
Protection of persons and property	1,166,555.50	836,857.57	770,955.57	687,879.64
Health and sanitation	623,952.88	411,706.76	405,996.09	399,793.36
Highways	412,926.56	391,180.81	338,668.39	225,443.26
Charities	576,625.43	442,471.04	242,656.80	177,541.68
Soldiers' benefits	122,212.60	57,037.17	42,270.70	58,122.23
Schools	1,842,900.99	1,486,981.98	1,399,940.17	1,259,255.68
Libraries	81,510.17	38,872.80	73,462.98	86,087.22
Recreation	78,169.45	53,340.86	151,776.85	119,227.61
Pensions	23,711.46	37,358.74	73,914.10	55,199.04
Unclassified	9,264.76	86,685.25	41,347.53	14,448.04
<i>Public service enterprises</i>	<i>217,377.50</i>	<i>309,991.14</i>	<i>216,623.97</i>	<i>185,887.68</i>
Electric light	—	—	—	—
Water	213,833.81	308,535.34	216,523.97	185,887.68
All other	3,543.69	1,455.80	—	—
<i>Cemeteries</i>	<i>62,715.29</i>	<i>35,238.87</i>	<i>66,835.92</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>.52</i>	<i>1,821.25</i>	<i>—</i>
<b>Interest</b>	<b>720,588.39</b>	<b>329,740.30</b>	<b>344,568.68</b>	<b>275,007.10</b>
<i>Loans, general purposes</i>	<i>658,087.14</i>	<i>320,757.80</i>	<i>295,267.09</i>	<i>190,816.68</i>
<i>Loans, public service enterprises</i>	<i>62,406.25</i>	<i>9,002.50</i>	<i>47,097.64</i>	<i>84,190.42</i>
<i>Loans, cemeteries</i>	<i>95.00</i>	<i>—</i>	<i>2,203.95</i>	<i>—</i>
<b>Outlays</b>	<b>898,750.19</b>	<b>651,863.70</b>	<b>983,369.59</b>	<b>1,117,431.73</b>
<i>Departmental</i>	<i>790,271.47</i>	<i>625,484.39</i>	<i>916,015.36</i>	<i>1,093,677.36</i>
General government	5,161.34	—	—	1,000.00
Protection of persons and property	2,964.33	1,772.50	—	12,577.94
Health and sanitation	71,647.94	131,298.94	338,122.79	35,541.27
Highways	595,450.65	467,084.18	141,399.48	191,082.46
Charities	—	—	—	—
Schools	114,195.56	—	416,400.24	827,910.42
Libraries	—	—	—	—
Recreation	851.65	25,328.77	5,562.00	25,565.27
Unclassified	—	—	14,530.85	—
<i>Public service enterprises</i>	<i>98,480.12</i>	<i>26,379.31</i>	<i>37,941.15</i>	<i>23,754.37</i>
Electric light	—	—	—	—
Water	98,480.12	26,379.31	37,941.15	23,754.37
All other	—	—	—	—
<i>Cemeteries</i>	<i>9,998.60</i>	<i>—</i>	<i>29,413.08</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>7,116,499.74</b>	<b>5,402,070.00</b>	<b>4,100,177.12</b>	<b>2,716,448.53</b>
<i>From sinking funds</i>	<i>35,000.00</i>	<i>—</i>	<i>103,500.00</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,359,000.00</i>	<i>602,070.00</i>	<i>621,677.12</i>	<i>241,448.63</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,500,000.00</i>	<i>4,800,000.00</i>	<i>3,375,000.00</i>	<i>2,475,000.00</i>
<i>Warrants or orders, previous years</i>	<i>222,499.74</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>227,500.67</b>	<b>51,215.82</b>	<b>232,225.22</b>	<b>10,117.56</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>
<i>All other</i>	<i>227,500.67</i>	<i>51,215.82</i>	<i>227,225.22</i>	<i>10,117.56</i>
<b>Refunds</b>	<b>369,984.99</b>	<b>54,645.47</b>	<b>15,882.24</b>	<b>5,710.99</b>
<b>Agency, trust, and investment</b>	<b>711,974.41</b>	<b>392,833.41</b>	<b>550,360.57</b>	<b>393,532.61</b>
<i>Taxes and licenses for State</i>	<i>263,163.91</i>	<i>175,693.13</i>	<i>162,180.00</i>	<i>145,823.84</i>
<i>Taxes for county</i>	<i>264,304.96</i>	<i>184,730.65</i>	<i>227,447.73</i>	<i>153,316.70</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>184,505.54</i>	<i>32,409.63</i>	<i>160,732.84</i>	<i>16,181.66</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>78,211.41</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$6,179,357.44	\$4,801,323.61	\$4,338,548.34	\$3,711,267.69
Permanent debt (except from sinking funds)	1,359,000.00	602,070.00	621,677.12	241,448.53
Sinking fund requirements from revenue	—	—	5,000.00	—
Outlays	898,750.19	651,863.70	983,369.59	1,117,431.73
Permanent debt from sinking funds	35,000.00	—	103,500.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	5,722,499.74	4,800,000.00	3,375,000.00	2,475,000.00
Transfers (except to sinking funds) and refunds	597,485.66	105,861.29	243,107.46	15,828.55
Agency, trust, and investment	711,974.41	392,833.41	550,360.57	393,532.61
<b>Total payments</b>	<b>\$15,504,067.44</b>	<b>\$11,353,952.01</b>	<b>\$10,220,563.08</b>	<b>\$7,954,509.11</b>
Balance on hand, including funds	1,434,339.59	252,142.16	523,710.11	802,922.19
<b>GRAND TOTAL</b>	<b>\$16,938,407.03</b>	<b>\$11,606,094.17</b>	<b>\$10,744,273.19</b>	<b>\$8,757,431.30</b>

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Lawrence POPULATION 93,527	Brockton POPULATION 65,343	Holyoke POPULATION 60,335	Quincy POPULATION 60,055
<b>REVENUE.</b>	<b>\$4,554,487.50</b>	<b>\$3,581,475.85</b>	<b>\$4,772,473.13</b>	<b>\$4,687,177.42</b>
<b>General</b>	<b>4,140,018.56</b>	<b>3,006,204.58</b>	<b>3,136,437.54</b>	<b>3,851,846.87</b>
Taxes	4,072,424.81	2,931,337.02	3,044,905.00	3,778,103.51
Property, poll, and income	3,437,890.89	2,745,085.73	2,661,669.65	3,651,477.39
Corporation, bank, etc.	634,533.92	186,301.29	383,235.35	126,626.12
Licenses and permits	10,952.29	10,691.60	11,177.57	18,304.52
Fines and forfeits	11,207.19	9,895.21	28,860.72	6,620.83
Grants and gifts	45,322.76	54,230.75	51,494.25	48,818.01
For expenses	45,322.76	19,682.32	51,494.25	48,818.01
For outlays	—	34,548.43	—	—
All other	111.51	—	—	—
<b>Commercial</b>	<b>414,468.94</b>	<b>575,271.27</b>	<b>1,636,035.59</b>	<b>835,330.55</b>
Special assessments	12,043.98	27,886.40	16,834.89	103,019.40
To meet expenses	4,204.54	2,616.97	—	6,585.60
To meet outlays	7,839.44	25,269.43	16,834.89	96,433.80
Privileges	—	—	463.62	—
Departmental	82,842.90	214,620.03	86,231.88	1 223,635.13
General government	8,771.12	7,235.57	5,449.21	8,496.23
Protection of persons and property	6,306.71	1,827.68	1,490.46	1,242.22
Health and sanitation	10,546.93	156,740.95	19,294.69	45,595.40
Highways	400.41	2,880.81	8,026.38	2,881.37
Charities	39,701.92	36,833.19	36,152.53	143,054.93
Soldiers' benefits	2,021.50	5,226.00	687.00	2,036.00
Schools	8,153.79	1,980.48	10,203.75	16,609.37
Libraries	800.78	1,419.15	—	2,414.14
Recreation	3,972.50	476.20	332.00	953.33
Unclassified	2,167.24	—	4,595.86	1 352.14
Public service enterprises	254,844.55	247,857.26	1,442,091.14	382,570.19
Electric light	—	—	2 1,229,408.55	—
Water	254,844.55	247,857.26	212,682.59	382,553.39
All other	—	—	—	16.80
Cemeteries	27,052.61	17,568.12	—	26,310.14
Interest	37,684.90	67,339.46	90,414.06	99,795.69
On sinking funds	1,324.65	24,288.54	1,368.56	—
On trust and investment funds	492.42	3,894.61	33,299.34	20,023.89
All other	35,867.83	39,156.31	55,746.16	79,771.80
<b>NON-REVENUE.</b>	<b>\$3,612,623.62</b>	<b>\$3,141,129.47</b>	<b>\$3,498,246.45</b>	<b>\$4,221,707.77</b>
<b>Offsets to outlays</b>	<b>18,404.67</b>	<b>29,816.02</b>	<b>9,026.62</b>	<b>21,953.97</b>
Departmental	13,510.28	14,547.13	9,026.62	21,953.97
Public service enterprises	4,894.39	15,268.89	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>3,165,821.50</b>	<b>2,789,436.19</b>	<b>3,109,791.25</b>	<b>3,759,263.05</b>
Loans, general purposes	265,000.00	266,500.00	200,000.00	780,000.00
Loans, public service enterprises	—	120,000.00	575,000.00	75,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	2,900,000.00	2,400,000.00	2,325,000.00	2,900,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	821.50	2,936.19	9,791.25	4,263.05
<b>Transfers</b>	<b>3,309.86</b>	<b>36,608.48</b>	<b>40,501.26</b>	<b>—</b>
From sinking funds	—	10,000.00	—	—
All other	3,309.86	26,608.48	40,501.26	—
<b>Refunds</b>	<b>3,476.87</b>	<b>7,223.55</b>	<b>4,720.37</b>	<b>5,186.44</b>
<b>Agency, trust, and investment</b>	<b>421,610.72</b>	<b>278,045.23</b>	<b>334,206.95</b>	<b>435,304.31</b>
Taxes and licenses for State	165,557.59	98,175.00	138,933.56	144,644.27
Taxes for county	231,739.20	162,603.35	164,052.28	141,500.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	24,313.93	17,266.88	31,221.11	149,160.04
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$4,572,892.17	\$3,611,291.87	\$4,781,499.75	\$4,709,131.39
Premiums	821.50	2,936.19	9,791.25	4,263.05
Municipal indebtedness	3,165,000.00	2,786,500.00	3,100,000.00	3,755,000.00
Transfers and refunds	6,786.73	43,832.03	45,221.63	5,186.44
Agency, trust, and investment	421,610.72	278,045.23	334,206.95	435,304.31
<b>Total receipts</b>	<b>\$8,167,111.12</b>	<b>\$6,722,605.32</b>	<b>\$8,270,719.58</b>	<b>\$8,908,885.19</b>
Balance on hand, including funds	305,191.62	486,449.65	657,742.13	385,155.86
<b>GRAND TOTAL</b>	<b>\$8,472,302.74</b>	<b>\$7,209,054.97</b>	<b>\$8,928,461.71</b>	<b>\$9,294,041.05</b>

<sup>1</sup> Includes \$9 from administration of trust funds.<sup>2</sup> Includes \$536,754.70 from gas.



## Graded According to Population of 1925 — Continued.

PAYMENTS.	Lawrence POPULATION 93,527	Brockton POPULATION 65,343	Holyoke POPULATION 60,335	Quincy POPULATION 60,055
<b>Maintenance</b>	<b>\$3,737,808.67</b>	<b>\$2,659,900.32</b>	<b>\$3,753,687.99</b>	<b>\$3,142,678.95</b>
<i>Departmental</i>	<i>3,516,386.34</i>	<i>2,508,901.66</i>	<i>2,654,716.20</i>	<i>2,945,775.21</i>
General government	167,669.65	147,984.70	155,814.71	149,306.76
Protection of persons and property	732,874.07	488,930.88	615,393.35	538,736.50
Health and sanitation	412,264.49	299,265.95	296,797.35	365,536.51
Highways	391,346.53	272,973.04	208,543.69	321,250.80
Charities	275,559.13	218,331.27	261,478.83	301,801.41
Soldiers' benefits	41,901.51	28,102.36	20,275.00	18,365.50
Schools	1,322,031.67	945,848.49	898,811.18	1,071,541.28
Libraries	60,201.97	41,023.74	43,000.00	52,360.43
Recreation	66,034.50	20,518.47	58,514.46	100,149.44
Pensions	17,127.43	34,803.02	31,286.39	15,432.74
Unclassified	29,375.39	11,119.74	64,801.24	11,293.84
<i>Public service enterprises</i>	<i>194,673.18</i>	<i>133,563.25</i>	<i>1,098,971.79</i>	<i>168,049.35</i>
Electric light	—	—	1,968,927.04	—
Water	194,673.18	133,563.25	130,044.75	168,049.35
All other	—	—	—	—
<i>Cemeteries</i>	<i>26,749.15</i>	<i>17,435.41</i>	—	<i>26,932.54</i>
Administration of trust funds	—	—	—	1,921.85
<b>Interest</b>	<b>287,569.80</b>	<b>224,020.67</b>	<b>241,361.07</b>	<b>405,401.08</b>
<i>Loans, general purposes</i>	<i>275,664.80</i>	<i>167,274.79</i>	<i>166,960.22</i>	<i>309,493.99</i>
Loans, public service enterprises	11,905.00	56,520.88	84,370.85	95,524.59
Loans, cemeteries	—	225.00	—	382.50
<b>Outlays</b>	<b>389,431.18</b>	<b>565,716.33</b>	<b>1,036,411.58</b>	<b>1,464,280.08</b>
<i>Departmental</i>	<i>364,150.75</i>	<i>433,845.27</i>	<i>321,385.76</i>	<i>1,371,988.06</i>
General government	—	—	—	545.00
Protection of persons and property	—	2,947.50	24,863.89	9,141.13
Health and sanitation	2,139.59	193,050.28	12,529.96	236,419.92
Highways	325,099.34	186,956.84	274,657.40	644,692.54
Charities	3,446.25	—	—	—
Schools	10,549.06	653.41	4,210.32	460,316.46
Libraries	16,576.69	—	—	514.00
Recreation	6,064.45	30,000.00	4,766.34	19,304.01
Unclassified	275.37	20,237.24	357.85	1,055.00
<i>Public service enterprises</i>	<i>25,280.43</i>	<i>131,871.06</i>	<i>715,025.82</i>	<i>89,792.02</i>
Electric light	—	—	2,646,408.07	—
Water	25,280.43	131,871.06	68,617.75	89,792.02
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	<i>2,500.00</i>
<b>Municipal indebtedness</b>	<b>3,278,250.00</b>	<b>2,963,250.00</b>	<b>2,806,500.00</b>	<b>3,370,268.73</b>
<i>From sinking funds</i>	<i>—</i>	<i>10,000.00</i>	—	—
From revenue and other sources	478,250.00	3,453,250.00	506,500.00	770,268.73
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	2,800,000.00	2,500,000.00	2,300,000.00	2,600,000.00
Warrants or orders, previous years	—	—	—	—
<b>Transfers</b>	<b>3,309.86</b>	<b>36,608.48</b>	<b>40,501.26</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>2,800.00</i>	<i>20,000.00</i>	<i>3,000.00</i>	—
All other	509.86	16,608.48	37,501.26	—
<b>Refunds</b>	<b>3,476.87</b>	<b>7,223.55</b>	<b>4,720.37</b>	<b>5,186.44</b>
<b>Agency, trust, and investment</b>	<b>444,237.09</b>	<b>306,475.96</b>	<b>339,099.22</b>	<b>435,735.87</b>
<i>Taxes and licenses for State</i>	<i>165,557.59</i>	<i>98,175.00</i>	<i>138,933.56</i>	<i>144,644.27</i>
Taxes for county	231,739.20	162,603.35	164,053.28	141,500.00
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	46,940.30	45,697.61	36,113.38	149,591.60
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$4,025,378.47	\$2,883,920.99	\$3,995,049.06	\$3,548,080.03
Permanent debt (except from sinking funds)	478,250.00	3,453,250.00	506,500.00	770,268.73
Sinking fund requirements from revenue	2,800.00	20,000.00	3,000.00	—
Outlays	389,431.18	565,716.33	1,036,411.58	1,464,280.08
Permanent debt from sinking funds	—	10,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	2,800,000.00	2,500,000.00	2,300,000.00	2,600,000.00
Transfers (except to sinking funds) and refunds	3,986.73	23,832.03	42,221.63	5,186.44
Agency, trust, and investment	444,237.09	306,475.96	339,099.22	435,735.87
<b>Total payments</b>	<b>\$8,144,083.47</b>	<b>\$6,763,195.31</b>	<b>\$8,222,281.49</b>	<b>\$8,823,551.15</b>
Balance on hand, including funds	328,219.27	446,859.66	706,180.22	470,489.90
<b>GRAND TOTAL</b>	<b>\$8,472,302.74</b>	<b>\$7,209,054.97</b>	<b>\$8,928,461.71</b>	<b>\$9,294,041.05</b>

<sup>1</sup> Includes \$527,941.44 for gas.<sup>2</sup> Includes \$234,769.86 for gas.<sup>3</sup> Includes \$26,088.32 highway debt paid from bond redemption fund.



TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Newton POPULATION 53,003	Malden POPULATION 51,789	Haverhill POPULATION 49,232	Medford POPULATION 47,627
<b>REVENUE.</b>	<b>\$4,914,873.03</b>	<b>\$2,740,839.36</b>	<b>\$2,531,296.57</b>	<b>\$2,823,535.31</b>
<b>General</b>	<b>4,298,978.04</b>	<b>2,246,560.39</b>	<b>2,142,983.92</b>	<b>2,389,924.13</b>
<i>Taxes</i>	<i>4,227,642.80</i>	<i>2,206,657.81</i>	<i>2,106,356.78</i>	<i>2,360,385.13</i>
Property, poll, and income	4,089,292.20	2,091,722.37	2,007,286.53	2,305,496.80
Corporation, bank, etc.	138,350.10	114,935.44	99,070.25	54,888.33
<i>Licenses and permits</i>	<i>3,144.00</i>	<i>8,849.60</i>	<i>9,713.23</i>	<i>10,432.34</i>
<i>Fines and forfeits</i>	<i>3,205.29</i>	<i>18,493.18</i>	<i>5,430.60</i>	<i>7,276.25</i>
<i>Grants and gifts</i>	<i>64,986.45</i>	<i>12,559.90</i>	<i>21,483.31</i>	<i>11,830.41</i>
For expenses	47,947.64	12,559.90	21,483.31	11,830.41
For outlays	17,038.81	—	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>615,894.99</b>	<b>494,278.97</b>	<b>388,312.65</b>	<b>433,611.18</b>
<i>Special assessments</i>	<i>115,300.19</i>	<i>74,707.33</i>	<i>21,205.64</i>	<i>83,627.80</i>
To meet expenses	5,574.39	33,203.13	12,585.45	—
To meet outlays	109,725.80	41,504.20	8,620.19	83,627.80
<i>Privileges</i>	—	—	—	—
Departmental	80,505.72	<sup>1</sup> 118,769.65	130,052.37	98,570.01
General government	11,835.08	4,496.47	6,583.48	6,382.70
Protection of persons and property	3,825.81	2,756.60	2,593.97	657.56
Health and sanitation	3,428.34	15,822.16	13,977.55	12,084.96
Highways	13,778.92	69.33	2,408.90	1,118.84
Charities	13,190.71	65,814.36	91,037.44	32,193.04
Soldiers' benefits	1,236.00	3,770.00	4,851.40	1,624.00
Schools	14,887.24	6,180.34	6,873.94	24,689.54
Libraries	8,822.82	2,325.64	1,629.35	1,357.93
Recreation	102.29	25.00	96.34	—
Unclassified	9,398.51	<sup>1</sup> 17,509.75	—	18,461.44
<i>Public service enterprises</i>	<i>325,591.09</i>	<i>200,909.24</i>	<i>181,539.15</i>	<i>146,019.52</i>
Electric light	—	—	—	—
Water	325,591.09	200,909.24	181,539.15	146,019.52
All other	—	—	—	—
<i>Cemeteries</i>	<i>22.50</i>	<i>28,185.61</i>	<i>88.00</i>	<i>36,853.11</i>
<i>Interest</i>	<i>94,475.49</i>	<i>71,707.14</i>	<i>55,377.49</i>	<i>68,540.74</i>
On sinking funds	37,919.48	10,210.34	3,158.24	7,048.04
On trust and investment funds	6,029.02	19,958.43	12,153.93	5,315.17
All other	50,526.99	41,538.37	40,065.32	56,177.53
<b>NON-REVENUE.</b>	<b>\$4,346,683.73</b>	<b>\$3,005,954.03</b>	<b>\$2,095,264.42</b>	<b>\$1,464,524.46</b>
<b>Offsets to outlays</b>	<b>53,277.05</b>	<b>14,429.97</b>	<b>15,626.73</b>	<b>77,392.68</b>
<i>Departmental</i>	<i>53,277.05</i>	<i>14,429.97</i>	<i>3,636.50</i>	<i>54,150.15</i>
<i>Public service enterprises</i>	—	—	11,990.23	23,242.53
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>3,528,178.91</b>	<b>2,593,380.36</b>	<b>1,719,004.00</b>	<b>914,614.56</b>
<i>Loans, general purposes</i>	<i>851,000.00</i>	<i>283,200.00</i>	<i>44,000.00</i>	<i>242,000.00</i>
<i>Loans, public service enterprises</i>	<i>60,000.00</i>	—	—	<i>70,000.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>2,390,000.00</i>	<i>2,200,000.00</i>	<i>1,675,000.00</i>	<i>600,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>219,997.02</i>	<i>109,267.20</i>	—	—
<i>Premiums</i>	<i>7,181.89</i>	<i>913.16</i>	<i>4.00</i>	<i>2,614.56</i>
<b>Transfers</b>	<b>148,300.00</b>	<b>31,166.51</b>	<b>129,135.61</b>	<b>112,273.41</b>
<i>From sinking funds</i>	<i>138,000.00</i>	—	<i>122,000.00</i>	<i>107,000.00</i>
<i>All other</i>	<i>10,300.00</i>	<i>31,166.51</i>	<i>7,135.61</i>	<i>5,273.41</i>
<b>Refunds</b>	<b>10,124.03</b>	<b>9,015.15</b>	<b>3,413.86</b>	<b>818.83</b>
<b>Agency, trust, and investment</b>	<b>606,803.74</b>	<b>357,962.04</b>	<b>228,084.22</b>	<b>359,424.98</b>
<i>Taxes and licenses for State</i>	<i>155,863.92</i>	<i>81,037.41</i>	<i>81,005.00</i>	<i>83,495.95</i>
<i>Taxes for county</i>	<i>163,697.85</i>	<i>85,294.72</i>	<i>115,604.66</i>	<i>87,800.76</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>287,241.97</i>	<i>191,629.91</i>	<i>33,474.56</i>	<i>188,128.27</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$4,968,150.08	\$2,755,269.33	\$2,546,923.30	\$2,900,927.99
Premiums	7,181.89	913.16	4.00	2,614.56
Municipal indebtedness	3,520,997.02	2,592,467.20	1,719,000.00	912,000.00
Transfers and refunds	158,424.03	40,181.66	132,549.47	113,092.24
Agency, trust, and investment	606,803.74	357,962.04	228,084.22	359,424.98
<b>Total receipts</b>	<b>\$9,261,556.76</b>	<b>\$5,746,793.39</b>	<b>\$4,626,560.99</b>	<b>\$4,288,059.77</b>
<i>Balance on hand, including funds</i>	<i>361,642.50</i>	<i>821,525.32</i>	<i>311,343.42</i>	<i>1,275,727.77</i>
<b>GRAND TOTAL</b>	<b>\$9,623,199.26</b>	<b>\$6,568,318.71</b>	<b>\$4,937,904.41</b>	<b>\$5,563,787.54</b>

<sup>1</sup> Includes \$25 from administration of trust funds.

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Newton POPULATION 53,003	Malden POPULATION 51,789	Haverhill POPULATION 49,232	Medford POPULATION 47,627
<b>Maintenance</b>	<b>\$3,671,299.14</b>	<b>\$2,130,368.23</b>	<b>\$2,104,040.97</b>	<b>\$2,082,484.70</b>
<i>Departmental</i>	<i>3,404,590.76</i>	<i>1,984,379.49</i>	<i>2,000,597.65</i>	<i>1,969,814.78</i>
General government	190,374.82	97,390.82	100,970.58	149,965.82
Protection of persons and property	620,478.76	395,975.97	398,477.80	351,170.44
Health and sanitation	323,136.78	244,196.23	168,501.13	191,614.72
Highways	567,055.20	186,745.63	188,308.78	198,062.33
Charities	88,134.90	115,630.58	345,309.46	67,097.87
Soldiers' benefits	7,649.43	22,289.97	21,603.40	15,363.96
Schools	1,276,442.37	736,447.01	676,045.15	856,235.34
Libraries	83,927.65	47,624.98	43,953.35	27,597.54
Recreation	163,775.35	87,438.27	34,177.82	71,886.58
Pensions	67,274.58	32,456.54	10,827.28	15,184.31
Unclassified	16,340.92	18,183.49	12,422.90	25,635.87
<i>Public service enterprises</i>	<i>265,438.81</i>	<i>107,656.23</i>	<i>102,559.95</i>	<i>82,462.27</i>
Electric light	—	—	—	—
Water	265,438.81	107,656.23	102,523.15	82,462.27
All other	—	—	36.80	—
<i>Cemeteries</i>	<i>1,216.12</i>	<i>38,118.64</i>	<i>715.87</i>	<i>30,207.65</i>
<i>Administration of trust funds</i>	<i>63.45</i>	<i>213.87</i>	<i>167.50</i>	<i>—</i>
<b>Interest</b>	<b>334,830.39</b>	<b>224,237.86</b>	<b>98,888.30</b>	<b>244,469.28</b>
<i>Loans, general purposes</i>	<i>311,907.53</i>	<i>183,015.60</i>	<i>92,506.80</i>	<i>196,769.40</i>
<i>Loans, public service enterprises</i>	<i>22,922.86</i>	<i>41,222.26</i>	<i>6,382.50</i>	<i>47,699.88</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>1,203,144.55</b>	<b>693,621.46</b>	<b>295,862.37</b>	<b>694,388.94</b>
<i>Departmental</i>	<i>1,108,568.33</i>	<i>649,543.50</i>	<i>176,320.89</i>	<i>582,747.63</i>
General government	152,556.11	—	—	1,670.23
Protection of persons and property	38,947.04	20,736.88	42,563.37	3,138.00
Health and sanitation	323,120.16	98,552.83	15,537.60	139,602.36
Highways	162,425.23	130,214.77	108,444.57	201,188.36
Charities	—	—	9,775.35	—
Schools	397,036.89	391,896.27	—	214,716.03
Libraries	11,139.50	682.75	—	—
Recreation	11,606.74	7,160.00	—	22,432.70
Unclassified	11,706.66	—	—	—
<i>Public service enterprises</i>	<i>94,576.22</i>	<i>44,077.96</i>	<i>119,541.48</i>	<i>110,159.43</i>
Electric light	—	—	—	—
Water	94,576.22	44,077.96	119,541.48	110,159.43
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,481.83</i>
<b>Municipal indebtedness</b>	<b>3,010,291.75</b>	<b>2,556,492.33</b>	<b>1,964,000.00</b>	<b>1,153,517.77</b>
<i>From sinking funds</i>	<i>138,000.00</i>	<i>—</i>	<i>122,000.00</i>	<i>107,000.00</i>
<i>From revenue and other sources</i>	<i>396,874.56</i>	<i>289,262.70</i>	<i>217,000.00</i>	<i>427,954.20</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,290,000.00</i>	<i>2,100,000.00</i>	<i>1,625,000.00</i>	<i>600,000.00</i>
<i>Warrants or orders, previous years</i>	<i>185,417.19</i>	<i>167,229.63</i>	<i>—</i>	<i>18,563.67</i>
<b>Transfers</b>	<b>148,300.00</b>	<b>31,166.51</b>	<b>129,135.61</b>	<b>112,273.41</b>
<i>To sinking funds from revenue</i>	<i>10,300.00</i>	<i>9,900.00</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>138,000.00</i>	<i>21,266.51</i>	<i>129,135.61</i>	<i>112,273.41</i>
<b>Refunds</b>	<b>10,124.03</b>	<b>9,015.15</b>	<b>3,413.86</b>	<b>818.83</b>
<b>Agency, trust, and investment</b>	<b>519,479.02</b>	<b>359,511.64</b>	<b>214,018.79</b>	<b>266,133.63</b>
<i>Taxes and licenses for State</i>	<i>155,863.92</i>	<i>81,037.41</i>	<i>81,005.00</i>	<i>83,495.95</i>
<i>Taxes for county</i>	<i>163,697.85</i>	<i>85,294.72</i>	<i>113,604.66</i>	<i>87,800.76</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>199,917.25</i>	<i>193,179.51</i>	<i>19,409.13</i>	<i>94,836.92</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$4,006,129.53	\$2,354,606.09	\$2,202,929.27	\$2,326,953.98
Permanent debt (except from sinking funds)	396,874.56	289,262.70	217,000.00	427,954.20
Sinking fund requirements from revenue	10,300.00	9,900.00	—	—
Outlays	1,203,144.55	693,621.46	295,862.37	694,388.94
Permanent debt from sinking funds	138,000.00	—	122,000.00	107,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	2,475,417.19	2,267,229.63	1,625,000.00	618,563.57
Transfers (except to sinking funds) and refunds	148,124.03	30,281.66	132,549.47	113,092.24
Agency, trust, and investment	519,479.02	359,511.64	214,018.79	266,133.63
<b>Total payments</b>	<b>\$8,897,468.88</b>	<b>\$6,004,413.18</b>	<b>\$4,809,359.90</b>	<b>\$4,554,086.56</b>
Balance on hand, including funds	725,730.88	563,905.53	128,544.51	1,009,700.98
<b>GRAND TOTAL</b>	<b>\$9,623,199.26</b>	<b>\$6,568,318.71</b>	<b>\$4,937,904.41</b>	<b>\$5,563,787.54</b>

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Chelsea POPULATION 47,247	Pittsfield POPULATION 46,877	Fitchburg POPULATION 43,609	Salem POPULATION 42,821
<b>REVENUE.</b>	<b>\$2,712,569.75</b>	<b>\$2,374,405.04</b>	<b>\$2,439,339.80</b>	<b>\$2,327,887.87</b>
<b>General</b>	<b>2,401,636.77</b>	<b>2,075,662.33</b>	<b>2,025,998.70</b>	<b>1,961,623.32</b>
Taxes	2,371,644.59	2,039,973.45	1,990,817.48	1,940,191.14
Property, poll, and income	2,251,311.76	1,863,701.56	1,854,145.48	1,799,314.29
Corporation, bank, etc.	120,332.83	176,271.89	136,672.00	140,876.85
Licenses and permits	10,593.65	7,552.83	10,736.43	3,492.11
Fines and forfeits	7,379.15	8,768.19	4,841.94	3,503.16
Grants and gifts	11,991.93	19,335.86	19,602.85	14,436.91
For expenses	11,991.93	16,585.86	16,520.00	14,436.91
For outlays	—	2,750.00	3,082.85	—
All other	27.45	32.00	—	—
<b>Commercial</b>	<b>310,932.98</b>	<b>298,742.71</b>	<b>413,341.10</b>	<b>366,264.55</b>
Special assessments	17,192.72	64,098.14	13,202.26	12,212.06
To meet expenses	15,029.78	34,702.26	82.25	9,804.04
To meet outlays	2,162.94	29,395.88	13,120.01	2,408.02
Privileges	206.00	—	—	2,237.60
Departmental	65,282.28	51,404.77	179,287.20	105,686.27
General government	3,791.69	3,444.60	4,542.19	2,709.96
Protection of persons and property	1,355.45	1,233.25	1,751.47	5,726.02
Health and sanitation	1,678.42	11,250.88	9,402.31	39,826.62
Highways	15.00	3,467.96	2,963.54	978.53
Charities	39,913.48	17,720.10	150,033.94	38,717.87
Soldiers' benefits	1,397.50	1,307.50	1,726.32	4,335.15
Schools	6,023.46	11,994.70	5,899.13	3,161.82
Libraries	1,333.11	—	779.40	1,131.93
Recreation	29.50	895.65	600.40	2,744.33
Unclassified	9,744.67	100.13	1,588.50	6,354.04
Public service enterprises	149,115.68	162,513.03	148,941.82	202,526.85
Electric light	—	—	—	—
Water	149,115.68	162,078.03	148,941.82	201,901.42
All other	—	435.00	—	625.43
Cemeteries	—	—	12,297.59	7,738.03
Interest	79,136.30	20,726.77	59,612.23	35,863.84
On sinking funds	19,030.78	—	—	—
On trust and investment funds	1,241.70	—	22,636.67	12,975.90
All other	58,863.82	20,726.77	36,975.56	22,887.94
<b>NON-REVENUE.</b>	<b>\$2,576,525.84</b>	<b>\$1,959,068.18</b>	<b>\$2,405,688.89</b>	<b>\$1,775,894.49</b>
<b>Offsets to outlays</b>	<b>5,106.85</b>	<b>2,861.87</b>	<b>1,672.99</b>	<b>9,150.72</b>
Departmental	4,101.50	2,861.87	1,672.99	9,150.72
Public service enterprises	1,005.35	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>2,396,800.00</b>	<b>1,689,005.80</b>	<b>2,122,390.50</b>	<b>1,560,126.23</b>
Loans, general purposes	96,800.00	361,000.00	54,500.00	—
Loans, public service enterprises	—	25,000.00	190,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	2,300,000.00	1,300,000.00	1,875,000.00	1,500,000.00
Unpaid warrants or orders, current year	—	—	—	60,116.39
Premiums	—	3,005.80	2,890.50	9.84
<b>Transfers</b>	<b>17,297.10</b>	<b>632.18</b>	<b>28,437.62</b>	<b>1,558.00</b>
From sinking funds	—	—	—	—
All other	17,297.10	632.18	28,437.62	1,558.00
<b>Refunds</b>	<b>2,452.61</b>	<b>1,950.67</b>	<b>5,676.39</b>	<b>1,292.28</b>
<b>Agency, trust, and investment</b>	<b>154,869.28</b>	<b>264,617.66</b>	<b>247,511.39</b>	<b>203,767.26</b>
Taxes and licenses for State	74,443.27	78,880.00	77,471.52	67,915.00
Taxes for county	—	151,424.52	88,334.00	95,246.72
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	80,426.01	34,313.14	81,705.87	40,605.54
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$2,717,676.60	\$2,377,266.91	\$2,441,012.79	\$2,337,038.59
Premiums	—	3,005.80	2,890.50	9.84
Municipal indebtedness	2,396,800.00	1,686,000.00	2,119,500.00	1,560,116.39
Transfers and refunds	19,749.71	2,582.85	34,114.01	2,850.28
Agency, trust, and investment	154,869.28	264,617.66	247,511.39	203,767.26
<b>Total receipts</b>	<b>\$5,289,095.59</b>	<b>\$4,333,473.22</b>	<b>\$4,845,028.69</b>	<b>\$4,103,782.36</b>
Balance on hand, including funds	388,496.71	185,068.24	390,963.72	278,908.01
<b>GRAND TOTAL</b>	<b>\$5,677,592.30</b>	<b>\$4,518,541.46</b>	<b>\$5,235,992.41</b>	<b>\$4,382,690.37</b>



## Graded According to Population of 1925 — Continued.

PAYMENTS.	Chelsea POPULATION 47,247	Pittsfield POPULATION 46,877	Fitchburg POPULATION 43,609	Salem POPULATION 42,821
<b>Maintenance</b> . . . . .	<b>\$2,168,996.15</b>	<b>\$1,690,840.85</b>	<b>\$1,838,339.61</b>	<b>\$1,735,328.02</b>
<i>Departmental</i> . . . . .	<i>2,101,732.55</i>	<i>1,636,000.99</i>	<i>1,738,772.02</i>	<i>1,616,182.32</i>
General government . . . . .	120,054.08	92,580.35	104,132.85	92,460.46
Protection of persons and property . . . . .	484,383.10	281,303.78	310,663.60	297,893.42
Health and sanitation . . . . .	172,122.08	122,140.77	128,591.23	181,587.18
Highways . . . . .	283,059.93	225,859.47	192,960.01	203,315.43
Charities . . . . .	191,649.99	73,521.67	321,842.72	197,361.26
Soldiers' benefits . . . . .	30,856.84	10,271.91	43,105.77	26,074.51
Schools . . . . .	687,253.04	718,202.11	562,755.21	503,604.15
Libraries . . . . .	28,288.34	28,000.00	16,686.92	32,341.33
Recreation . . . . .	63,113.10	21,900.10	26,571.15	52,843.81
Pensions . . . . .	21,845.00	4,952.00	19,811.48	20,209.06
Unclassified . . . . .	19,107.05	57,268.83	11,651.08	8,491.71
<i>Public service enterprises</i> . . . . .	<i>67,263.60</i>	<i>54,839.86</i>	<i>75,427.78</i>	<i>95,485.87</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	67,263.60	53,286.29	75,427.78	93,764.77
All other . . . . .	—	1,553.57	—	1,721.10
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>24,068.07</i>	<i>23,151.43</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>71.74</i>	<i>608.40</i>
<b>Interest</b> . . . . .	<b>260,931.01</b>	<b>115,855.67</b>	<b>154,323.68</b>	<b>118,911.39</b>
<i>Loans, general purposes</i> . . . . .	<i>223,661.46</i>	<i>86,167.20</i>	<i>132,797.34</i>	<i>101,036.39</i>
<i>Loans, public service enterprises</i> . . . . .	<i>37,269.55</i>	<i>29,688.47</i>	<i>21,526.34</i>	<i>17,875.00</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>287,868.15</b>	<b>464,710.47</b>	<b>396,632.88</b>	<b>499,967.00</b>
<i>Departmental</i> . . . . .	<i>273,992.25</i>	<i>423,497.55</i>	<i>215,558.54</i>	<i>477,112.99</i>
General government . . . . .	2,231.00	1,246.31	—	198.50
Protection of persons and property . . . . .	5,266.99	10,033.02	—	1,327.87
Health and sanitation . . . . .	8,390.31	90,020.74	56,297.05	16,494.32
Highways . . . . .	217,419.64	271,905.54	83,559.98	245,631.07
Charities . . . . .	—	1,770.00	75,701.51	1,544.00
Schools . . . . .	35,760.10	26,193.99	—	196,273.56
Libraries . . . . .	—	—	—	—
Recreation . . . . .	625.21	22,327.95	—	15,673.67
Unclassified . . . . .	4,299.00	—	—	—
<i>Public service enterprises</i> . . . . .	<i>13,875.90</i>	<i>41,212.92</i>	<i>181,074.34</i>	<i>20,400.53</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	12,574.27	41,212.92	181,074.34	20,460.53
All other . . . . .	1,301.63	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,363.48</i>
<b>Municipal indebtedness</b> . . . . .	<b>2,416,134.94</b>	<b>1,595,000.00</b>	<b>2,382,400.00</b>	<b>1,677,227.10</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>266,134.94</i>	<i>395,000.00</i>	<i>307,400.00</i>	<i>215,000.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>2,150,000.00</i>	<i>1,200,000.00</i>	<i>2,075,000.00</i>	<i>1,400,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>62,227.10</i>
<b>Transfers</b> . . . . .	<b>17,297.10</b>	<b>632.18</b>	<b>28,437.62</b>	<b>1,558.00</b>
<i>To sinking funds from revenue</i> . . . . .	<i>13,013.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>4,283.60</i>	<i>632.18</i>	<i>28,437.62</i>	<i>1,558.00</i>
<b>Refunds</b> . . . . .	<b>2,452.61</b>	<b>1,950.67</b>	<b>5,676.39</b>	<b>1,292.28</b>
<b>Agency, trust, and investment</b> . . . . .	<b>180,020.59</b>	<b>264,270.49</b>	<b>229,413.77</b>	<b>198,986.39</b>
<i>Taxes and licenses for State</i> . . . . .	<i>74,443.27</i>	<i>78,880.00</i>	<i>77,471.52</i>	<i>67,915.00</i>
<i>Taxes for county</i> . . . . .	<i>—</i>	<i>151,424.52</i>	<i>88,334.00</i>	<i>95,246.72</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>105,577.32</i>	<i>33,965.97</i>	<i>63,608.25</i>	<i>35,824.67</i>
<i>All other</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$2,429,927.16	\$1,806,696.52	\$1,992,663.29	\$1,854,239.41
Permanent debt (except from sinking funds) . . . . .	266,134.94	395,000.00	307,400.00	215,000.00
Sinking fund requirements from revenue . . . . .	13,013.50	—	—	—
Outlays . . . . .	287,868.15	464,710.47	396,632.88	499,967.00
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	2,150,000.00	1,200,000.00	2,075,000.00	1,462,227.10
Transfers (except to sinking funds) and refunds . . . . .	6,736.21	2,582.85	34,114.01	2,850.28
Agency, trust, and investment . . . . .	180,020.59	264,270.49	229,413.77	198,986.39
<b>Total payments</b> . . . . .	<b>\$5,333,700.55</b>	<b>\$4,133,260.33</b>	<b>\$5,035,223.95</b>	<b>\$4,233,270.18</b>
<i>Balance on hand, including funds</i> . . . . .	<i>343,891.75</i>	<i>385,281.13</i>	<i>200,768.46</i>	<i>149,420.19</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$5,677,592.30</b>	<b>\$4,518,541.46</b>	<b>\$5,235,992.41</b>	<b>\$4,382,690.37</b>



TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Everett POPULATION 42,072	Chicopee POPULATION 41,882	Taunton POPULATION 39,255	Waltham POPULATION 34,746
<b>REVENUE.</b>	<b>\$2,250,135.98</b>	<b>\$2,526,937.75</b>	<b>\$2,397,399.14</b>	<b>\$2,281,078.09</b>
<b>General</b>	<b>1,878,091.11</b>	<b>1,823,750.39</b>	<b>1,530,829.84</b>	<b>2,005,828.42</b>
<i>Taxes</i>	<i>1,836,124.61</i>	<i>1,786,794.40</i>	<i>1,510,132.91</i>	<i>1,983,584.94</i>
Property, poll, and income	1,677,704.55	1,598,886.59	1,390,249.77	1,872,820.94
Corporation, bank, etc.	155,420.06	187,907.81	119,883.14	110,764.00
<i>Licenses and permits</i>	<i>6,257.99</i>	<i>5,231.00</i>	<i>5,068.65</i>	<i>3,280.10</i>
<i>Fines and forfeits</i>	<i>6,899.92</i>	<i>6,883.00</i>	<i>1,486.95</i>	<i>5,629.66</i>
<i>Grants and gifts</i>	<i>28,808.59</i>	<i>24,841.99</i>	<i>14,141.33</i>	<i>13,333.72</i>
For expenses	28,808.59	24,841.99	14,141.33	13,333.72
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>372,044.87</b>	<b>703,187.36</b>	<b>866,569.30</b>	<b>275,249.67</b>
<i>Special assessments</i>	<i>20,460.55</i>	<i>38,011.48</i>	<i>5,325.56</i>	<i>33,228.06</i>
To meet expenses	—	1,258.18	1,674.34	470.36
To meet outlays	20,460.55	36,753.30	3,651.22	32,757.70
<i>Privileges</i>	—	—	300.00	—
<b>Departmental</b>	<b>84,984.33</b>	<b>30,708.46</b>	<b>74,253.42</b>	<b>56,436.23</b>
General government	3,400.34	3,754.37	1,886.73	5,754.76
Protection of persons and property	1,118.70	420.86	2,942.74	4,568.97
Health and sanitation	2,669.24	2,847.62	21,723.97	12,591.48
Highways	1,053.58	5,720.34	1,722.84	1,187.99
Charities	32,197.13	14,990.04	13,347.98	22,817.72
Soldiers' benefits	2,433.75	72.00	1,878.50	1,513.00
Schools	5,611.57	2,088.66	30,296.03	4,435.76
Libraries	995.36	814.57	317.93	1,210.82
Recreation	18,563.23	—	—	500.00
Unclassified	16,941.43	—	136.70	1,855.73
<b>Public service enterprises</b>	<b>198,578.89</b>	<b>607,267.23</b>	<b>726,641.16</b>	<b>124,080.43</b>
Electric light	—	432,105.65	615,391.52	—
Water	198,578.89	175,161.58	111,249.64	124,080.43
All other	—	—	—	—
<b>Cemeteries</b>	<b>19,998.28</b>	<b>5,087.03</b>	<b>12,095.28</b>	<b>19,367.59</b>
<b>Interest</b>	<b>48,022.82</b>	<b>22,113.16</b>	<b>47,953.88</b>	<b>42,137.36</b>
On sinking funds	16,694.52	—	29,811.67	2,260.59
On trust and investment funds	6,546.48	1,581.74	1,817.10	5,996.93
All other	24,781.82	20,531.42	16,325.11	33,879.84
<b>NON-REVENUE.</b>	<b>\$2,796,617.33</b>	<b>\$1,792,527.82</b>	<b>\$2,084,084.37</b>	<b>\$2,139,414.36</b>
<b>Offsets to outlays</b>	<b>4,461.01</b>	<b>1,254.99</b>	<b>11,604.28</b>	<b>45,788.14</b>
<i>Departmental</i>	<i>4,461.01</i>	<i>76.04</i>	<i>6,965.35</i>	<i>34,600.64</i>
<i>Public service enterprises</i>	—	1,178.95	6,538.93	11,187.50
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>2,506,884.18</b>	<b>1,612,262.70</b>	<b>1,591,319.74</b>	<b>1,907,506.80</b>
<i>Loans, general purposes</i>	<i>667,000.00</i>	<i>509,000.00</i>	<i>105,000.00</i>	<i>355,000.00</i>
<i>Loans, public service enterprises</i>	<i>35,000.00</i>	—	132,000.00	50,000.00
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,800,000.00</i>	<i>1,100,000.00</i>	<i>1,300,000.00</i>	<i>1,500,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	50,317.19	—
<i>Premiums</i>	<i>4,884.18</i>	<i>3,262.70</i>	<i>4,002.55</i>	<i>2,506.80</i>
<b>Transfers</b>	<b>4,863.00</b>	<b>675.90</b>	<b>105,736.41</b>	<b>10,000.00</b>
<i>From sinking funds</i>	—	—	99,500.00	—
<i>All other</i>	4,863.00	675.90	6,236.41	10,000.00
<b>Refunds</b>	<b>4,378.80</b>	<b>5,766.49</b>	<b>35,786.72</b>	<b>7,923.41</b>
<b>Agency, trust, and investment</b>	<b>276,030.34</b>	<b>172,567.74</b>	<b>339,637.22</b>	<b>168,196.01</b>
<i>Taxes and licenses for State</i>	<i>76,585.00</i>	<i>68,438.77</i>	<i>52,957.25</i>	<i>65,790.00</i>
<i>Taxes for county</i>	<i>80,640.66</i>	<i>80,819.39</i>	<i>53,288.67</i>	<i>69,273.99</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>118,804.68</i>	<i>23,309.58</i>	<i>233,391.30</i>	<i>33,132.02</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$2,254,596.99	\$2,528,192.74	\$2,409,003.42	\$2,326,866.23
Premiums	4,884.18	3,262.70	4,002.55	2,506.80
Municipal indebtedness	2,502,000.00	1,609,000.00	1,587,317.19	1,905,000.00
Transfers and refunds	9,241.80	6,442.39	141,523.13	17,923.41
Agency, trust, and investment	276,030.34	172,567.74	339,637.22	168,196.01
<b>Total receipts</b>	<b>\$5,046,753.31</b>	<b>\$4,319,465.57</b>	<b>\$4,481,483.51</b>	<b>\$4,420,492.45</b>
Balance on hand, including funds	178,490.13	157,641.82	396,148.99	103,019.17
<b>GRAND TOTAL</b>	<b>\$5,225,243.44</b>	<b>\$4,477,107.39</b>	<b>\$4,877,632.50</b>	<b>\$4,523,511.62</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Everett POPULATION 42,072	Chicopee POPULATION 41,882	Taunton POPULATION 39,255	Waltham POPULATION 34,746
<b>Maintenance</b>	<b>\$2,014,745.62</b>	<b>\$1,793,564.84</b>	<b>\$1,796,632.62</b>	<b>\$1,706,622.35</b>
<i>Departmental</i>	<i>1,915,960.14</i>	<i>1,417,042.49</i>	<i>1,330,534.17</i>	<i>1,592,340.29</i>
General government	114,596.63	90,373.10	72,397.00	115,785.12
Protection of persons and property	406,530.81	305,439.22	263,914.60	302,252.15
Health and sanitation	138,134.74	113,581.41	106,892.97	156,635.25
Highways	120,882.25	145,538.57	176,127.86	179,439.02
Charities	143,209.79	126,372.98	102,533.66	121,933.26
Soldiers' benefits	19,915.81	21,374.30	11,514.68	19,573.89
Schools	788,154.56	562,433.92	548,849.00	567,812.63
Libraries	34,962.48	23,478.48	21,165.38	39,647.64
Recreation	88,459.92	11,631.21	14,081.02	58,368.14
Pensions	29,227.77	9,122.34	95.00	18,159.80
Unclassified	31,885.38	7,696.96	12,963.00	12,733.39
<i>Public service enterprises</i>	<i>77,215.20</i>	<i>368,941.19</i>	<i>451,098.62</i>	<i>83,489.14</i>
Electric light	—	288,858.42	361,099.57	—
Water	77,215.20	80,082.77	89,999.05	83,489.14
All other	—	—	—	—
<i>Cemeteries</i>	<i>21,570.28</i>	<i>7,581.16</i>	<i>14,999.83</i>	<i>30,792.92</i>
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>208,498.29</b>	<b>99,467.53</b>	<b>169,298.63</b>	<b>150,209.61</b>
<i>Loans, general purposes</i>	<i>153,830.92</i>	<i>78,753.78</i>	<i>112,671.05</i>	<i>142,519.05</i>
<i>Loans, public service enterprises</i>	<i>54,667.37</i>	<i>20,713.75</i>	<i>56,627.58</i>	<i>7,690.56</i>
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>485,160.63</b>	<b>643,588.68</b>	<b>461,184.61</b>	<b>556,370.60</b>
<i>Departmental</i>	<i>444,919.33</i>	<i>402,191.39</i>	<i>289,391.43</i>	<i>469,948.48</i>
General government	—	48,505.63	—	1,633.57
Protection of persons and property	703.53	18,050.82	—	14,532.08
Health and sanitation	83,555.27	119,921.72	31,274.77	84,408.74
Highways	286,294.42	134,894.28	111,460.29	314,481.77
Charities	—	185.00	—	28,413.48
Schools	62,325.64	76,087.41	127,508.41	16,458.84
Libraries	—	—	—	—
Recreation	7,640.47	4,546.53	18,947.96	2,653.91
Unclassified	4,400.00	—	200.00	7,366.09
<i>Public service enterprises</i>	<i>40,241.30</i>	<i>241,397.29</i>	<i>171,293.18</i>	<i>86,422.12</i>
Electric light	—	181,810.61	59,478.29	—
Water	40,241.30	59,586.68	111,814.89	86,422.12
All other	—	—	—	—
<i>Cemeteries</i>	—	—	500.00	—
<b>Municipal indebtedness</b>	<b>1,914,694.33</b>	<b>1,360,077.10</b>	<b>1,447,298.10</b>	<b>1,674,303.79</b>
<i>From sinking funds</i>	—	—	28,500.00	—
<i>From revenue and other sources</i>	314,694.33	329,150.00	271,400.00	224,303.79
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	1,600,000.00	950,000.00	1,125,000.00	1,450,000.00
<i>Warrants or orders, previous years</i>	—	80,927.10	22,398.10	—
<b>Transfers</b>	<b>4,863.00</b>	<b>675.90</b>	<b>105,736.41</b>	<b>10,000.00</b>
<i>To sinking funds from revenue</i>	4,863.00	—	3,887.00	—
<i>All other</i>	—	675.90	101,849.41	10,000.00
<b>Refunds</b>	<b>4,378.80</b>	<b>5,766.49</b>	<b>35,786.72</b>	<b>7,923.41</b>
<b>Agency, trust, and investment</b>	<b>299,215.05</b>	<b>177,958.87</b>	<b>278,404.20</b>	<b>178,564.68</b>
<i>Taxes and licenses for State</i>	76,585.00	68,438.77	52,957.25	65,790.00
<i>Taxes for county</i>	80,640.66	80,819.39	53,288.67	69,273.99
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	141,989.39	28,700.71	172,158.28	43,500.69
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$2,223,243.91	\$1,893,032.37	\$1,965,931.25	\$1,856,831.96
Permanent debt (except from sinking funds)	314,694.33	329,150.00	271,400.00	224,303.79
Sinking fund requirements from revenue	4,863.00	—	3,887.00	—
Outlays	485,160.63	643,588.68	461,184.61	556,370.60
Permanent debt from sinking funds	—	—	28,500.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,600,000.00	1,030,927.10	1,147,398.10	1,450,000.00
Transfers (except to sinking funds) and refunds	4,378.80	6,442.39	137,636.13	17,923.41
Agency, trust, and investment	299,215.05	177,958.87	278,404.20	178,564.68
<b>Total payments</b>	<b>\$4,931,555.72</b>	<b>\$4,081,099.41</b>	<b>\$4,294,341.29</b>	<b>\$4,283,994.44</b>
Balance on hand, including funds	293,687.72	396,007.98	583,291.21	239,517.18
<b>GRAND TOTAL</b>	<b>\$5,225,243.44</b>	<b>\$4,477,107.39</b>	<b>\$4,877,632.50</b>	<b>\$4,523,511.62</b>

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Revere POPULATION 33,261	Northampton POPULATION 24,145	Gloucester POPULATION 23,375	North Adams POPULATION 22,717
<b>REVENUE.</b>	<b>\$1,248,412.51</b>	<b>\$1,084,780.17</b>	<b>\$1,399,916.63</b>	<b>\$924,602.33</b>
<b>General</b>	<b>1,058,447.56</b>	<b>902,241.30</b>	<b>1,192,998.41</b>	<b>795,891.39</b>
<i>Taxes</i>	<i>1,027,958.34</i>	<i>856,817.62</i>	<i>1,173,502.06</i>	<i>785,881.32</i>
Property, poll, and income	1,000,303.84	785,135.38	1,115,841.38	688,606.12
Corporation, bank, etc.	27,654.50	71,682.14	57,660.68	97,275.20
<i>Licenses and permits</i>	<i>16,331.18</i>	<i>3,812.04</i>	<i>5,302.02</i>	<i>1,826.20</i>
<i>Fines and forfeits</i>	<i>4,869.95</i>	<i>5,282.30</i>	<i>2,787.00</i>	<i>2,433.00</i>
<i>Grants and gifts</i>	<i>8,924.30</i>	<i>36,316.80</i>	<i>11,407.33</i>	<i>6,750.87</i>
For expenses	8,924.30	36,316.80	11,407.33	5,750.87
For outlays	—	—	—	—
<i>All other</i>	<i>363.79</i>	<i>12.64</i>	—	—
<b>Commercial</b>	<b>189,964.95</b>	<b>182,538.87</b>	<b>206,918.22</b>	<b>128,710.94</b>
<i>Special assessments</i>	<i>4,976.77</i>	<i>10,561.20</i>	—	<i>944.85</i>
To meet expenses	—	2,019.82	—	—
To meet outlays	4,976.77	8,541.38	—	944.85
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>36,447.25</i>	<i>41,426.53</i>	<i>23,822.30</i>	<i>32,400.69</i>
General government	8,923.92	565.10	4,182.97	1,285.80
Protection of persons and property	778.21	416.21	3,777.54	410.03
Health and sanitation	10,998.57	3,420.71	1,009.50	1,471.34
Highways	1,534.66	2,296.63	1,700.11	5,317.37
Charities	10,769.56	5,820.96	7,237.69	12,557.47
Soldiers' benefits	1,909.80	614.00	2,527.00	972.50
Schools	1,437.74	26,712.81	2,191.37	9,549.83
Libraries	85.65	942.11	—	751.35
Recreation	—	—	1,083.20	85.00
Unclassified	9.14	638.00	112.92	—
<i>Public service enterprises</i>	<i>118,640.72</i>	<i>89,689.01</i>	<i>164,974.02</i>	<i>83,106.72</i>
Electric light	—	—	—	—
Water	118,640.72	87,189.01	164,974.02	82,237.12
All other	—	2,500.00	—	869.60
<i>Cemeteries</i>	—	<i>4,460.40</i>	<i>1,491.03</i>	<i>7,870.26</i>
<i>Interest</i>	<i>29,900.21</i>	<i>36,401.73</i>	<i>16,630.87</i>	<i>4,388.42</i>
On sinking funds	—	—	—	—
On trust and investment funds	197.35	22,825.80	4,481.74	545.01
All other	29,702.86	18,575.93	12,149.13	3,843.41
<b>NON-REVENUE.</b>	<b>\$2,091,707.92</b>	<b>\$1,003,132.76</b>	<b>\$1,115,369.44</b>	<b>\$1,116,141.87</b>
<b>Offsets to outlays</b>	<b>929.78</b>	<b>11,047.25</b>	<b>29,143.84</b>	<b>2,500.00</b>
<i>Departmental</i>	<i>53.05</i>	<i>11,047.25</i>	<i>23,057.71</i>	<i>2,500.00</i>
<i>Public service enterprises</i>	<i>876.73</i>	—	<i>6,086.13</i>	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>2,028,725.72</b>	<b>800,009.00</b>	<b>954,832.78</b>	<b>1,000,941.20</b>
<i>Loans, general purposes</i>	<i>47,000.00</i>	—	<i>80,000.00</i>	<i>60,000.00</i>
<i>Loans, public service enterprises</i>	<i>28,000.00</i>	—	<i>60,000.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	<i>200,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,932,000.00</i>	<i>800,000.00</i>	<i>800,000.00</i>	<i>740,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>21,720.72</i>	—	<i>23,250.78</i>	—
<i>Premiums</i>	<i>5.00</i>	<i>9.00</i>	<i>1,582.00</i>	<i>941.20</i>
<b>Transfers</b>	<b>5,072.43</b>	<b>6,972.00</b>	<b>17,735.15</b>	<b>—</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>5,072.43</i>	<i>6,972.00</i>	<i>17,735.15</i>	—
<b>Refunds</b>	<b>7,869.99</b>	<b>1,824.15</b>	<b>1,515.80</b>	<b>1,936.72</b>
<b>Agency, trust, and investment</b>	<b>49,110.00</b>	<b>183,280.36</b>	<b>112,141.87</b>	<b>110,763.95</b>
<i>Taxes and licenses for State</i>	<i>48,110.00</i>	<i>37,925.93</i>	<i>43,690.00</i>	<i>35,275.00</i>
<i>Taxes for county</i>	—	<i>84,302.61</i>	<i>61,272.61</i>	<i>67,716.78</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,000.00</i>	<i>60,851.82</i>	<i>7,179.26</i>	<i>7,772.17</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$1,249,342.29	\$1,095,827.42	\$1,429,060.47	\$927,102.33
Premiums	5.00	9.00	1,582.00	941.20
Municipal indebtedness	2,028,720.72	800,000.00	953,250.78	1,000,000.00
Transfers and refunds	12,942.42	8,796.15	19,250.95	1,936.72
Agency, trust, and investment	49,110.00	183,280.36	112,141.87	110,763.95
<b>Total receipts</b>	<b>\$3,340,120.43</b>	<b>\$2,087,912.93</b>	<b>\$2,515,286.07</b>	<b>\$2,040,744.20</b>
Balance on hand, including funds	199,630.02	140,624.09	393,479.42	198,582.38
<b>GRAND TOTAL</b>	<b>\$3,539,750.45</b>	<b>\$2,228,537.02</b>	<b>\$2,908,765.49</b>	<b>\$2,239,326.58</b>



## Graded According to Population of 1925 — Continued.

PAYMENTS.	Revere POPULATION 33,261	Northampton POPULATION 24,145	Gloucester POPULATION 23,375	North Adams POPULATION 22,717
<b>Maintenance</b> . . . . .	<b>\$1,359,967.05</b>	<b>\$838,688.25</b>	<b>\$1,091,126.02</b>	<b>\$733,772.25</b>
<i>Departmental</i> . . . . .	<i>1,295,961.17</i>	<i>789,451.79</i>	<i>1,016,835.77</i>	<i>693,586.21</i>
General government . . . . .	75,553.42	49,219.03	80,626.03	47,933.88
Protection of persons and property . . . . .	235,179.35	139,587.53	205,752.81	123,996.61
Health and sanitation . . . . .	101,883.28	39,494.53	62,678.58	52,747.12
Highways . . . . .	93,847.94	114,359.64	142,686.69	101,359.50
Charities . . . . .	64,613.56	38,320.44	90,674.73	43,865.95
Soldiers' benefits . . . . .	13,210.30	4,676.51	30,063.85	4,182.49
Schools . . . . .	635,041.30	346,867.39	366,430.63	287,969.36
Libraries . . . . .	6,340.79	42,414.01	1,000.00	14,826.20
Recreation . . . . .	24,342.62	3,698.72	10,571.09	1,616.21
Pensions . . . . .	7,249.64	1,475.00	13,318.46	4,171.50
Unclassified . . . . .	38,698.97	9,338.99	13,032.90	10,917.39
<i>Public service enterprises</i> . . . . .	<i>64,005.88</i>	<i>43,523.95</i>	<i>70,290.05</i>	<i>29,721.29</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	64,005.88	42,325.85	70,290.05	28,424.68
All other . . . . .	—	1,198.10	—	1,296.61
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>5,552.51</i>	<i>3,968.20</i>	<i>10,464.75</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>160.00</i>	<i>32.00</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>188,665.31</b>	<b>37,440.02</b>	<b>106,371.83</b>	<b>43,643.71</b>
<i>Loans, general purposes</i> . . . . .	<i>153,398.82</i>	<i>37,440.02</i>	<i>82,928.29</i>	<i>36,231.81</i>
<i>Loans, public service enterprises</i> . . . . .	<i>35,266.49</i>	<i>—</i>	<i>23,443.54</i>	<i>7,411.90</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>146,961.52</b>	<b>133,482.55</b>	<b>342,162.29</b>	<b>318,811.17</b>
<i>Departmental</i> . . . . .	<i>101,050.42</i>	<i>103,115.92</i>	<i>280,900.16</i>	<i>293,068.31</i>
General government . . . . .	—	—	4,733.90	721.32
Protection of persons and property . . . . .	—	15,754.90	1,427.00	962.28
Health and sanitation . . . . .	9,411.71	9,289.14	134,488.74	11,873.98
Highways . . . . .	68,235.21	72,704.96	130,678.59	276,065.50
Charities . . . . .	—	—	—	—
Schools . . . . .	23,350.45	4,669.92	5,096.91	2,593.05
Libraries . . . . .	—	697.00	—	—
Recreation . . . . .	53.05	—	4,115.75	—
Unclassified . . . . .	—	—	359.27	852.18
<i>Public service enterprises</i> . . . . .	<i>45,911.10</i>	<i>80,087.63</i>	<i>60,745.13</i>	<i>24,262.67</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	45,911.10	30,087.63	60,745.13	24,262.67
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>279.00</i>	<i>517.00</i>	<i>1,480.19</i>
<b>Municipal indebtedness</b> . . . . .	<b>1,771,514.73</b>	<b>879,820.00</b>	<b>1,022,643.75</b>	<b>1,021,495.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>299,514.73</i>	<i>179,820.00</i>	<i>209,375.00</i>	<i>101,495.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>200,000.00</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>1,472,000.00</i>	<i>800,000.00</i>	<i>800,000.00</i>	<i>720,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>13,268.75</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>5,072.43</b>	<b>6,972.00</b>	<b>17,735.15</b>	<b>—</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>5,072.43</i>	<i>6,972.00</i>	<i>17,735.15</i>	<i>—</i>
<b>Refunds</b> . . . . .	<b>7,869.99</b>	<b>1,824.15</b>	<b>1,515.80</b>	<b>1,936.72</b>
<b>Agency, trust, and investment</b> . . . . .	<b>49,200.90</b>	<b>183,425.71</b>	<b>112,505.01</b>	<b>110,924.57</b>
<i>Taxes and licenses for State</i> . . . . .	<i>48,110.00</i>	<i>37,925.93</i>	<i>43,690.00</i>	<i>35,275.00</i>
<i>Taxes for county</i> . . . . .	<i>—</i>	<i>84,502.61</i>	<i>61,272.61</i>	<i>67,716.78</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>1,090.90</i>	<i>60,997.17</i>	<i>7,542.40</i>	<i>7,932.79</i>
<i>All other</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$1,548,632.36	\$876,128.27	\$1,197,497.85	\$777,415.96
Permanent debt (except from sinking funds) . . . . .	299,514.73	179,820.00	209,375.00	101,495.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	146,961.52	133,482.55	342,162.29	318,811.17
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	200,000.00
Temporary loans . . . . .	1,472,000.00	800,000.00	813,268.75	720,000.00
Transfers (except to sinking funds) and refunds . . . . .	12,942.42	8,796.15	19,250.95	1,936.72
Agency, trust, and investment . . . . .	49,200.90	183,425.71	112,505.01	110,924.57
<b>Total payments</b> . . . . .	<b>\$3,529,251.93</b>	<b>\$2,081,652.68</b>	<b>\$2,694,059.85</b>	<b>\$2,230,583.42</b>
Balance on hand, including funds . . . . .	10,498.52	146,884.34	214,705.64	8,743.16
<b>GRAND TOTAL</b> . . . . .	<b>\$3,539,750.45</b>	<b>\$2,228,537.02</b>	<b>\$2,908,765.49</b>	<b>\$2,239,326.58</b>

1 Includes \$6,720 paid to the county for debt incurred for bridge purposes.



TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Beverly POPULATION 22,685	Leominster POPULATION 22,120	Attleboro POPULATION 20,623	Melrose POPULATION 20,165
<b>REVENUE.</b>	<b>\$1,623,688.23</b>	<b>\$949,595.76</b>	<b>\$1,100,779.27</b>	<b>\$1,315,627.35</b>
<b>General</b>	<b>1,464,345.67</b>	<b>795,702.67</b>	<b>935,861.45</b>	<b>1,111,483.25</b>
<i>Taxes</i>	<i>1,444,340.05</i>	<i>778,030.79</i>	<i>917,908.85</i>	<i>1,102,480.42</i>
Property, poll, and income	1,347,434.32	717,403.31	831,138.47	1,079,701.65
Corporation, bank, etc.	96,905.73	60,627.48	86,767.38	22,778.77
<i>Licenses and permits</i>	<i>3,036.50</i>	<i>1,721.00</i>	<i>2,547.32</i>	<i>3,552.79</i>
<i>Fines and forfeits</i>	<i>1,816.56</i>	<i>3,094.25</i>	<i>6,055.05</i>	<i>797.50</i>
<i>Grants and gifts</i>	<i>14,941.86</i>	<i>12,845.91</i>	<i>9,355.23</i>	<i>4,652.54</i>
For expenses	14,941.86	12,845.91	9,355.23	4,652.54
For outlays	—	—	—	—
<i>All other</i>	<i>210.70</i>	<i>10.72</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>159,342.56</b>	<b>153,893.09</b>	<b>164,917.82</b>	<b>204,144.10</b>
<i>Special assessments</i>	<i>6,788.12</i>	<i>6,707.72</i>	<i>6,367.53</i>	<i>38,556.13</i>
To meet expenses	2.70	—	236.44	330.45
To meet outlays	5,785.42	6,707.72	6,131.09	38,225.68
<i>Privileges</i>	<i>29.46</i>	<i>—</i>	<i>25.00</i>	<i>—</i>
<i>Departmental</i>	<i>47,745.92</i>	<i>33,727.45</i>	<i>17,921.82</i>	<i>33,309.87</i>
General government	2,588.50	4,182.22	2,045.20	4,881.87
Protection of persons and property	829.16	2,384.46	230.40	546.08
Health and sanitation	3,355.26	4,792.84	1,093.52	16,041.74
Highways	644.77	3,975.25	43.89	2,736.91
Charities	20,324.36	9,270.50	8,623.63	2,099.89
Soldiers' benefits	1,980.00	853.50	604.00	1,331.21
Schools	17,011.81	7,097.40	2,052.53	4,067.11
Libraries	346.56	1,171.28	1,054.65	1,179.47
Recreation	665.50	—	230.00	418.45
Unclassified	—	—	1,944.00	7.14
<i>Public service enterprises</i>	<i>74,877.80</i>	<i>91,702.26</i>	<i>103,549.72</i>	<i>74,872.76</i>
Electric light	—	—	—	—
Water	74,877.80	91,338.34	102,048.29	74,872.76
All other	—	363.92	1,501.43	—
<i>Cemeteries</i>	<i>11,516.78</i>	<i>8,961.85</i>	<i>—</i>	<i>18,384.75</i>
<i>Interest</i>	<i>19,384.48</i>	<i>12,793.81</i>	<i>37,053.75</i>	<i>39,020.59</i>
On sinking funds	—	—	6,606.34	5,546.86
On trust and investment funds	5,046.18	1,450.70	21,531.29	760.21
All other	14,338.30	11,343.11	8,916.12	32,713.52
<b>NON-REVENUE.</b>	<b>\$1,306,857.35</b>	<b>\$823,157.94</b>	<b>\$925,777.15</b>	<b>\$1,296,741.16</b>
<b>Offsets to outlays</b>	<b>9,173.63</b>	<b>432.00</b>	<b>—</b>	<b>2,388.64</b>
<i>Departmental</i>	<i>9,173.63</i>	<i>432.00</i>	<i>—</i>	<i>2,388.64</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>1,150,002.00</b>	<b>656,304.14</b>	<b>774,080.69</b>	<b>1,095,458.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>54,000.00</i>	<i>24,000.00</i>	<i>110,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>35,000.00</i>	<i>—</i>	<i>35,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,150,000.00</i>	<i>510,000.00</i>	<i>750,000.00</i>	<i>950,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>25,252.04</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>2.00</i>	<i>2,052.10</i>	<i>80.69</i>	<i>458.00</i>
<b>Transfers</b>	<b>4,564.00</b>	<b>74,649.70</b>	<b>36,010.00</b>	<b>2,866.27</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>121,500.00</i>	<i>—</i>
<i>All other</i>	4,564.00	74,649.70	14,510.00	2,866.27
<b>Refunds</b>	<b>529.53</b>	<b>2,102.25</b>	<b>755.81</b>	<b>1,273.71</b>
<b>Agency, trust, and investment</b>	<b>142,588.19</b>	<b>89,669.85</b>	<b>114,930.65</b>	<b>194,754.54</b>
<i>Taxes and licenses for State</i>	<i>53,635.00</i>	<i>32,640.00</i>	<i>32,640.00</i>	<i>37,315.00</i>
<i>Taxes for county</i>	75,219.87	37,234.00	32,845.66	39,291.06
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>13,733.32</i>	<i>19,795.85</i>	<i>49,444.99</i>	<i>118,148.48</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$1,632,861.86	\$950,027.76	\$1,100,779.27	\$1,318,015.99
Premiums	2.00	2,052.10	80.69	458.00
Municipal indebtedness	1,150,000.00	654,252.04	774,000.00	1,095,000.00
Transfers and refunds	5,093.53	76,751.95	36,765.81	4,139.98
Agency, trust, and investment	142,588.19	89,669.85	114,930.65	194,754.54
<b>Total receipts</b>	<b>\$2,930,545.58</b>	<b>\$1,772,753.70</b>	<b>\$2,026,556.42</b>	<b>\$2,612,368.51</b>
<i>Balance on hand, including funds</i>	<i>181,644.05</i>	<i>217,068.02</i>	<i>145,505.16</i>	<i>207,609.11</i>
<b>GRAND TOTAL</b>	<b>\$3,112,189.63</b>	<b>\$1,989,821.72</b>	<b>\$2,172,061.58</b>	<b>\$2,819,977.62</b>

<sup>1</sup> Includes \$8,500 from investment fund.

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Beverly POPULATION 22,685	Leominster POPULATION 22,120	Attleboro POPULATION 20,623	Melrose POPULATION 20,165
<b>Maintenance</b>	<b>\$1,299,037.19</b>	<b>\$758,813.77</b>	<b>\$852,571.24</b>	<b>\$951,964.65</b>
<i>Departmental</i>	<i>1,232,822.90</i>	<i>706,125.10</i>	<i>808,624.77</i>	<i>889,752.04</i>
General government	69,643.88	50,051.57	53,690.76	83,623.45
Protection of persons and property	255,196.30	111,194.53	169,280.29	150,160.19
Health and sanitation	87,463.38	43,287.48	50,098.78	87,381.82
Highways	176,635.67	140,438.01	81,693.53	90,499.64
Charities	84,357.31	54,956.63	55,366.97	22,929.72
Soldiers' benefits	6,850.99	8,060.84	5,798.92	10,032.52
Schools	479,633.65	276,624.15	349,032.41	346,745.16
Libraries	37,612.89	14,020.08	17,485.68	20,802.92
Recreation	14,887.02	4,798.81	17,727.54	41,423.50
Pensions	5,618.58	—	689.98	17,415.90
Unclassified	14,923.23	2,693.00	7,759.91	18,737.22
<i>Public service enterprises</i>	<i>49,419.04</i>	<i>40,274.26</i>	<i>43,724.90</i>	<i>45,339.03</i>
Electric light	—	—	—	—
Water	49,419.04	38,903.09	41,617.33	45,339.03
All other	—	1,371.17	2,107.57	—
<i>Cemeteries</i>	<i>16,795.25</i>	<i>12,414.41</i>	—	<i>16,873.58</i>
<i>Administration of trust funds</i>	—	—	<i>221.57</i>	—
<b>Interest</b>	<b>83,709.94</b>	<b>62,162.68</b>	<b>55,267.87</b>	<b>102,012.36</b>
<i>Loans, general purposes</i>	<i>82,829.94</i>	<i>47,595.04</i>	<i>36,607.05</i>	<i>80,281.62</i>
<i>Loans, public service enterprises</i>	<i>880.00</i>	<i>14,567.64</i>	<i>18,660.82</i>	<i>21,730.74</i>
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>74,356.74</b>	<b>270,898.14</b>	<b>290,966.90</b>	<b>254,896.55</b>
<i>Departmental</i>	<i>52,336.18</i>	<i>212,641.42</i>	<i>39,206.22</i>	<i>211,451.64</i>
General government	—	—	—	1,213.06
Protection of persons and property	6,597.68	1,386.85	710.00	42,987.54
Health and sanitation	6,540.27	77,644.85	15,005.19	67,015.82
Highways	27,362.99	66,253.96	81,431.71	87,064.78
Charities	—	—	—	—
Schools	1,215.08	66,973.67	922.62	1,495.10
Libraries	5,302.55	—	—	—
Recreation	4,128.30	382.09	—	11,675.34
Unclassified	1,189.31	—	1,136.70	—
<i>Public service enterprises</i>	<i>16,889.88</i>	<i>55,800.41</i>	<i>191,760.68</i>	<i>38,346.23</i>
Electric light	—	—	—	—
Water	16,889.88	55,800.41	191,760.68	38,346.23
All other	—	—	—	—
<i>Cemeteries</i>	<i>5,130.68</i>	<i>2,456.31</i>	—	<i>5,098.68</i>
<b>Municipal indebtedness</b>	<b>1,387,000.00</b>	<b>640,828.41</b>	<b>666,750.00</b>	<b>1,166,820.33</b>
<i>From sinking funds</i>	—	—	<sup>1</sup> 21,500.00	—
<i>From revenue and other sources</i>	<i>137,000.00</i>	<i>105,600.00</i>	<i>95,250.00</i>	<i>166,820.33</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,250,000.00</i>	<i>460,000.00</i>	<i>550,000.00</i>	<i>1,000,000.00</i>
<i>Warrants or orders, previous years</i>	—	<i>75,228.41</i>	—	—
<b>Transfers</b>	<b>4,564.00</b>	<b>74,649.70</b>	<b>36,010.00</b>	<b>2,866.27</b>
<i>To sinking funds from revenue</i>	—	—	10,000.00	—
<i>All other</i>	<i>4,564.00</i>	<i>74,649.70</i>	<i>26,010.00</i>	<i>2,866.27</i>
<b>Refunds</b>	<b>529.53</b>	<b>2,102.25</b>	<b>755.81</b>	<b>1,273.71</b>
<b>Agency, trust, and investment</b>	<b>142,921.60</b>	<b>88,844.78</b>	<b>104,418.05</b>	<b>210,660.99</b>
<i>Taxes and licenses for State</i>	<i>53,635.00</i>	<i>32,640.00</i>	<i>32,640.00</i>	<i>37,315.00</i>
<i>Taxes for county</i>	<i>75,219.87</i>	<i>37,234.00</i>	<i>32,845.66</i>	<i>39,291.06</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>14,066.73</i>	<i>18,970.78</i>	<i>38,932.39</i>	<i>134,054.93</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$1,382,747.13	\$820,976.45	\$907,839.11	\$1,053,977.01
Permanent debt (except from sinking funds)	137,000.00	105,600.00	95,250.00	166,820.33
Sinking fund requirements from revenue	—	—	10,000.00	—
Outlays	74,356.74	270,898.14	290,966.90	254,896.55
Permanent debt from sinking funds	—	—	<sup>1</sup> 21,500.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,250,000.00	535,228.41	550,000.00	1,000,000.00
Transfers (except to sinking funds) and refunds	5,093.53	76,751.95	26,765.81	4,139.98
Agency, trust, and investment	142,921.60	88,844.78	104,418.05	210,660.99
<b>Total payments</b>	<b>\$2,992,119.00</b>	<b>\$1,898,299.73</b>	<b>\$2,006,739.87</b>	<b>\$2,690,494.86</b>
Balance on hand, including funds	120,070.63	91,521.99	165,321.71	129,482.76
<b>GRAND TOTAL</b>	<b>\$3,112,189.63</b>	<b>\$1,989,821.72</b>	<b>\$2,172,061.58</b>	<b>\$2,819,977.62</b>

<sup>1</sup> Includes \$8,500 from investment fund.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Peabody POPULATION 19,870	Westfield POPULATION 19,342	Gardner POPULATION 18,730	Woburn POPULATION 18,370
<b>REVENUE.</b>	<b>\$1,459,644.32</b>	<b>\$1,413,694.69</b>	<b>\$908,800.12</b>	<b>\$1,024,474.58</b>
<b>General</b>	<b>841,072.65</b>	<b>834,087.72</b>	<b>761,395.19</b>	<b>804,972.82</b>
<i>Taxes</i>	<i>823,992.85</i>	<i>794,248.20</i>	<i>747,640.16</i>	<i>797,544.05</i>
Property, poll, and income	713,940.01	737,674.99	673,193.94	749,729.15
Corporation, bank, etc.	110,052.84	56,573.21	74,446.22	47,814.90
<i>Licenses and permits</i>	<i>2,219.50</i>	<i>4,400.25</i>	<i>3,168.50</i>	<i>2,044.25</i>
<i>Fines and forfeits</i>	<i>11,090.30</i>	<i>7,157.28</i>	<i>3,769.49</i>	<i>2,965.15</i>
<i>Grants and gifts</i>	<i>3,770.00</i>	<i>28,281.99</i>	<i>6,817.04</i>	<i>2,419.37</i>
For expenses	3,770.00	28,281.99	6,817.04	2,419.37
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>618,571.67</b>	<b>579,606.97</b>	<b>147,404.93</b>	<b>219,501.76</b>
<i>Special assessments</i>	<i>984.97</i>	<i>2,920.20</i>	<i>14,120.37</i>	—
To meet expenses	—	572.87	12,134.18	—
To meet outlays	984.97	2,347.33	1,986.19	—
<i>Privileges</i>	—	<i>309.09</i>	—	<i>50.00</i>
<i>Departmental</i>	<i>107,434.62</i>	<i>24,183.56</i>	<i>27,752.53</i>	<i>53,590.14</i>
General government	1,522.34	1,780.82	2,363.08	2,446.91
Protection of persons and property	951.44	494.30	180.36	373.97
Health and sanitation	32,146.57	3,457.85	3,415.87	36,122.62
Highways	125.63	2,262.63	1,158.86	748.38
Charities	69,101.02	6,068.08	8,116.69	6,542.46
Soldiers' benefits	1,176.00	1,430.00	579.50	1,429.50
Schools	1,676.49	8,680.58	7,054.30	5,598.54
Libraries	—	—	—	322.50
Recreation	—	.80	4,866.87	—
Unclassified	735.13	8.50	37.00	5.26
<i>Public service enterprises</i>	<i>488,123.94</i>	<i>519,749.91</i>	<i>88,719.81</i>	<i>131,502.86</i>
Electric light	290,556.39	434,168.45	—	—
Water	196,838.45	85,581.46	88,719.81	131,502.86
All other	729.10	—	—	—
<i>Cemeteries</i>	<i>5,760.52</i>	—	<i>5,113.55</i>	<i>11,028.33</i>
<i>Interest</i>	<i>16,267.62</i>	<i>32,444.21</i>	<i>11,698.67</i>	<i>23,330.43</i>
On sinking funds	—	—	—	—
On trust and investment funds	4,226.12	141.62	—	6,276.13
All other	12,041.50	32,302.59	11,698.67	17,054.30
<b>NON-REVENUE.</b>	<b>\$972,455.05</b>	<b>\$1,025,333.85</b>	<b>\$438,296.04</b>	<b>\$807,129.51</b>
<b>Offsets to outlays</b>	<b>8,541.67</b>	<b>8,727.90</b>	<b>4,641.83</b>	<b>389.00</b>
<i>Departmental</i>	<i>8,541.67</i>	<i>8,727.90</i>	<i>1,554.18</i>	<i>389.00</i>
<i>Public service enterprises</i>	—	—	<i>3,087.65</i>	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>859,087.25</b>	<b>941,000.00</b>	<b>350,000.00</b>	<b>738,634.35</b>
<i>Loans, general purposes</i>	<i>98,500.00</i>	<i>19,000.00</i>	—	<i>57,900.00</i>
<i>Loans, public service enterprises</i>	<i>10,000.00</i>	<i>510,000.00</i>	—	<i>30,500.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>750,000.00</i>	<i>400,000.00</i>	<i>350,000.00</i>	<i>650,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>587.25</i>	<i>12,000.00</i>	—	<i>234.35</i>
<b>Transfers</b>	<b>6,746.59</b>	<b>3,927.29</b>	<b>1,089.39</b>	<b>639.63</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	6,746.59	3,927.29	1,089.39	639.63
<b>Refunds</b>	<b>1,829.38</b>	<b>2,315.91</b>	<b>5,277.84</b>	<b>857.09</b>
<b>Agency, trust, and investment</b>	<b>96,250.16</b>	<b>69,362.75</b>	<b>77,286.98</b>	<b>66,609.44</b>
<i>Taxes and licenses for State</i>	<i>31,806.81</i>	<i>27,795.00</i>	<i>30,770.00</i>	<i>24,908.26</i>
<i>Taxes for county</i>	<i>44,464.56</i>	<i>32,911.09</i>	<i>35,101.00</i>	<i>26,223.88</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>19,978.99</i>	<i>8,656.66</i>	<i>11,415.98</i>	<i>15,477.30</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$1,468,185.99	\$1,422,422.59	\$913,441.95	\$1,024,863.58
Premiums	587.25	12,000.00	—	234.35
Municipal indebtedness	858,500.00	929,000.00	350,000.00	738,400.00
Transfers and refunds	8,575.97	6,243.20	6,367.23	1,496.72
Agency, trust, and investment	96,250.16	69,362.75	77,286.98	66,609.44
<b>Total receipts</b>	<b>\$2,432,099.37</b>	<b>\$2,439,028.54</b>	<b>\$1,347,096.16</b>	<b>\$1,831,604.09</b>
Balance on hand, including funds	61,060.40	135,556.09	83,922.50	356,309.53
<b>GRAND TOTAL</b>	<b>\$2,493,159.77</b>	<b>\$2,574,584.63</b>	<b>\$1,431,018.66</b>	<b>\$2,187,913.62</b>

<sup>1</sup> Includes gas, amount not specified.



## Graded According to Population of 1925 — Continued.

PAYMENTS.	Peabody POPULATION 19,870	Westfield POPULATION 19,342	Gardner POPULATION 18,730	Woburn POPULATION 18,370
<b>Maintenance</b>	<b>\$1,221,787.13</b>	<b>\$1,081,081.21</b>	<b>\$659,928.11</b>	<b>\$739,851.75</b>
Departmental	889,873.95	691,686.21	601,780.33	665,071.87
General government	60,803.97	39,949.14	36,346.26	53,456.95
Protection of persons and property	164,103.97	109,831.83	95,305.99	108,170.59
Health and sanitation	79,895.75	39,981.85	57,195.31	37,342.29
Highways	75,690.97	100,852.79	91,856.28	79,282.46
Charities	135,681.97	31,623.91	39,508.51	50,971.96
Soldiers' benefits	10,280.99	3,039.62	9,346.45	8,651.97
Schools	321,514.19	330,653.29	221,851.66	258,383.49
Libraries	3,000.00	20,908.25	11,000.00	20,943.38
Recreation	8,665.72	5,172.95	21,660.38	17,438.41
Pensions	12,590.16	—	4,226.20	11,369.09
Unclassified	17,746.26	9,672.58	13,483.29	19,051.28
Public service enterprises	324,412.24	389,315.37	47,025.58	62,338.29
Electric light	250,046.63	357,302.29	—	—
Water	72,417.78	32,013.08	47,025.58	62,338.29
All other	1,947.83	—	—	—
Cemeteries	7,600.94	79.63	11,122.20	12,441.59
Administration of trust funds	—	—	—	—
<b>Interest</b>	<b>65,277.61</b>	<b>44,493.60</b>	<b>48,302.04</b>	<b>60,170.08</b>
Loans, general purposes	54,413.86	24,157.40	43,852.04	46,362.90
Loans, public service enterprises	10,863.75	20,336.20	4,460.00	13,807.18
Loans, cemeteries	—	—	—	—
<b>Outlays</b>	<b>159,870.50</b>	<b>530,547.24</b>	<b>111,821.05</b>	<b>142,417.86</b>
Departmental	130,185.91	119,144.19	89,889.37	98,351.22
General government	1,500.00	—	—	1,372.70
Protection of persons and property	352.75	308.90	21,798.90	5,632.90
Health and sanitation	21,857.66	26,004.98	14,354.19	24,527.70
Highways	87,357.60	55,768.82	51,564.28	55,539.36
Charities	—	—	—	—
Schools	5,617.90	31,031.90	2,172.00	2,919.48
Libraries	—	—	—	—
Recreation	13,500.00	1,389.09	—	8,359.08
Unclassified	—	4,640.50	—	—
Public service enterprises	28,684.59	411,303.05	21,931.68	44,066.64
Electric light	4,388.98	170,269.23	—	—
Water	24,295.61	341,033.82	21,931.68	44,066.64
All other	—	—	—	—
Cemeteries	1,000.00	100.00	—	—
<b>Municipal indebtedness</b>	<b>885,000.00</b>	<b>482,100.00</b>	<b>440,800.00</b>	<b>1,035,353.21</b>
From sinking funds	—	—	—	—
From revenue and other sources	135,000.00	82,100.00	90,800.00	135,353.21
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	750,000.00	400,000.00	350,000.00	900,000.00
Warrants or orders, previous years	—	—	—	—
<b>Transfers</b>	<b>6,746.59</b>	<b>3,927.29</b>	<b>1,089.39</b>	<b>639.63</b>
To sinking funds from revenue	—	—	—	—
All other	6,746.59	3,927.29	1,089.39	639.63
<b>Refunds</b>	<b>1,829.38</b>	<b>2,315.91</b>	<b>5,277.84</b>	<b>857.09</b>
<b>Agency, trust, and investment</b>	<b>95,148.29</b>	<b>69,264.94</b>	<b>77,241.98</b>	<b>67,037.37</b>
Taxes and licenses for State	31,806.81	27,795.00	30,770.00	24,908.26
Taxes for county	44,464.36	32,911.09	35,101.00	26,223.88
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	18,877.12	8,558.85	11,370.98	15,905.23
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$1,287,064.74	\$1,125,574.81	\$708,230.15	\$800,021.83
Permanent debt (except from sinking funds)	135,000.00	82,100.00	90,800.00	135,353.21
Sinking fund requirements from revenue	—	—	—	—
Outlays	159,870.50	530,547.24	111,821.05	142,417.86
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	750,000.00	400,000.00	350,000.00	900,000.00
Transfers (except to sinking funds) and refunds	8,575.97	6,243.20	6,367.23	1,496.72
Agency, trust, and investment	95,148.29	69,264.94	77,241.98	67,037.37
<b>Total payments</b>	<b>\$2,435,659.50</b>	<b>\$2,213,730.19</b>	<b>\$1,344,460.41</b>	<b>\$2,046,326.99</b>
Balance on hand, including funds	57,500.27	360,854.44	86,558.25	141,586.63
<b>GRAND TOTAL</b>	<b>\$2,493,159.77</b>	<b>\$2,574,584.63</b>	<b>\$1,431,018.66</b>	<b>\$2,187,913.62</b>

<sup>1</sup> Includes gas, amount not specified.



TABLE I. — *Summary of Financial Transactions.* *Cities*

RECEIPTS.	Marlborough	Newburyport
	POPULATION 16,236	POPULATION 15,656
<b>REVENUE.</b>	<b>\$768,415.22</b>	<b>\$564,883.67</b>
<b>General</b> . . . . .	<b>640,074.56</b>	<b>450,992.27</b>
<i>Taxes</i> . . . . .	<i>630,776.15</i>	<i>440,380.00</i>
Property, poll, and income	604,447.09	414,386.54
Corporation, bank, etc.	26,320.06	25,993.46
<i>Licenses and permits</i> . . . . .	<i>1,375.50</i>	<i>1,459.00</i>
<i>Fines and forfeits</i> . . . . .	<i>2,129.00</i>	<i>1,679.77</i>
<i>Grants and gifts</i> . . . . .	<i>5,793.91</i>	<i>7,473.50</i>
For expenses	5,793.91	6,177.90
For outlays	—	1,295.60
<i>All other</i> . . . . .	<i>—</i>	<i>—</i>
<b>Commercial</b> . . . . .	<b>128,340.66</b>	<b>113,891.40</b>
<i>Special assessments</i> . . . . .	<i>13,811.97</i>	<i>1,761.27</i>
To meet expenses	2,566.85	162.78
To meet outlays	11,245.12	1,598.49
<i>Privileges</i> . . . . .	<i>—</i>	<i>—</i>
<i>Departmental</i> . . . . .	<i>36,152.87</i>	<i>18,651.69</i>
General government	1,044.78	1,484.28
Protection of persons and property	3,086.78	3,650.81
Health and sanitation	14,463.83	109.08
Highways	4,990.23	346.89
Charities	6,402.83	5,708.72
Soldiers' benefits	1,847.84	2,876.75
Schools	4,316.58	3,808.49
Libraries	—	526.17
Recreation	—	.50
Unclassified	—	140.00
<i>Public service enterprises</i> . . . . .	<i>63,574.47</i>	<i>72,162.93</i>
Electric light	—	—
Water	63,574.47	72,162.93
All other	—	—
<i>Cemeteries</i> . . . . .	<i>1,661.65</i>	<i>57.00</i>
<i>Interest</i> . . . . .	<i>13,139.70</i>	<i>21,258.51</i>
On sinking funds	12,140.42	2 1,200.35
On trust and investment funds	1,309.55	12,066.57
All other	9,689.73	7,991.59
<b>NON-REVENUE.</b>	<b>\$667,135.43</b>	<b>\$423,226.20</b>
<b>Offsets to outlays</b> . . . . .	<b>15,747.27</b>	<b>3,430.09</b>
<i>Departmental</i> . . . . .	<i>11,954.47</i>	<i>1,079.62</i>
<i>Public service enterprises</i> . . . . .	<i>3,792.80</i>	<i>2,350.47</i>
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>556,000.00</b>	<b>221,000.00</b>
<i>Loans, general purposes</i> . . . . .	<i>36,000.00</i>	<i>46,000.00</i>
<i>Loans, public service enterprises</i> . . . . .	<i>10,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>510,000.00</i>	<i>175,000.00</i>
<i>Unpaid warrants or orders, current year</i> . . . . .	<i>—</i>	<i>—</i>
<i>Premiums</i> . . . . .	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>1,358.77</b>	<b>57,609.76</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>46,000.00</i>
<i>All other</i> . . . . .	<i>1,358.77</i>	<i>11,609.76</i>
<b>Refunds</b> . . . . .	<b>2,380.35</b>	<b>313.25</b>
<b>Agency, trust, and investment</b> . . . . .	<b>91,649.04</b>	<b>140,873.10</b>
<i>Taxes and licenses for State</i> . . . . .	<i>22,780.00</i>	<i>18,360.00</i>
<i>Taxes for county</i> . . . . .	<i>23,986.34</i>	<i>25,748.80</i>
<i>Reimbursements for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>44,882.70</i>	<i>96,764.30</i>
<i>All other</i> . . . . .	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>		
Revenue and offsets to outlays . . . . .	\$784,162.49	\$568,313.76
Premiums . . . . .	—	—
Municipal indebtedness . . . . .	556,000.00	221,000.00
Transfers and refunds . . . . .	3,739.12	57,923.01
Agency, trust, and investment . . . . .	91,649.04	140,873.10
<b>Total receipts</b> . . . . .	<b>\$1,435,550.65</b>	<b>\$988,109.87</b>
<i>Balance on hand, including funds</i> . . . . .	<i>32,608.19</i>	<i>74,344.74</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$1,468,158.84</b>	<b>\$1,062,454.61</b>

<sup>1</sup> Includes \$800 applied to payment of interest on water loans.  
Includes \$153.64 applied to payment of interest on general loans.

## Graded According to Population of 1925 — Continued.

	PAYMENTS.	Marlborough POPULATION 16,236	Newburyport POPULATION 15,656
Maintenance . . . . .		\$564,909.53	\$462,028.19
<i>Departmental . . . . .</i>		<i>533,090.57</i>	<i>425,187.35</i>
General government . . . . .		38,527.39	25,805.76
Protection of persons and property . . . . .		96,409.74	74,684.10
Health and sanitation . . . . .		42,253.06	35,453.58
Highways . . . . .		88,509.47	61,502.47
Charities . . . . .		53,003.29	35,922.44
Soldiers' benefits . . . . .		12,138.48	8,537.71
Schools . . . . .		176,119.92	155,177.48
Libraries . . . . .		9,100.34	13,875.52
Recreation . . . . .		4,583.86	7,828.78
Pensions . . . . .		3,255.60	650.00
Unclassified . . . . .		9,189.42	5,749.51
<i>Public service enterprises . . . . .</i>		<i>28,605.68</i>	<i>35,699.90</i>
Electric light . . . . .		—	—
Water . . . . .		28,605.68	35,699.90
All other . . . . .		—	—
<i>Cemeteries . . . . .</i>		<i>3,213.28</i>	<i>1,140.94</i>
<i>Administration of trust funds . . . . .</i>		—	—
Interest . . . . .		45,255.40	23,387.32
<i>Loans, general purposes . . . . .</i>		<i>42,716.65</i>	<i>18,134.82</i>
<i>Loans, public service enterprises . . . . .</i>		<i>2,538.75</i>	<i>5,252.50</i>
<i>Loans, cemeteries . . . . .</i>		—	—
Outlays . . . . .		73,092.76	42,365.66
<i>Departmental . . . . .</i>		<i>60,874.12</i>	<i>37,245.23</i>
General government . . . . .		129.22	—
Protection of persons and property . . . . .		3,358.00	15,040.47
Health and sanitation . . . . .		31,821.11	1,371.11
Highways . . . . .		24,694.84	8,289.44
Charities . . . . .		—	—
Schools . . . . .		870.95	2,485.00
Libraries . . . . .		—	8,735.26
Recreation . . . . .		—	1,323.95
Unclassified . . . . .		—	—
<i>Public service enterprises . . . . .</i>		<i>11,956.60</i>	<i>5,120.43</i>
Electric light . . . . .		—	—
Water . . . . .		11,956.60	5,120.43
All other . . . . .		—	—
<i>Cemeteries . . . . .</i>		<i>262.04</i>	—
Municipal indebtedness . . . . .		649,500.00	288,000.00
<i>From sinking funds . . . . .</i>		—	<i>46,000.00</i>
<i>From revenue and other sources . . . . .</i>		<i>149,500.00</i>	<i>67,000.00</i>
<i>Bonds refunded, current year . . . . .</i>		—	—
<i>Temporary loans (including revenue loans) . . . . .</i>		<i>500,000.00</i>	<i>175,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>		—	—
Transfers . . . . .		1,358.77	57,609.76
<i>To sinking funds from revenue . . . . .</i>		—	—
<i>All other . . . . .</i>		<i>1,358.77</i>	<i>57,609.76</i>
Refunds . . . . .		2,380.35	313.25
Agency, trust, and investment . . . . .		99,124.51	94,756.86
<i>Taxes and licenses for State . . . . .</i>		<i>22,780.00</i>	<i>18,360.00</i>
<i>Taxes for county . . . . .</i>		<i>23,986.34</i>	<i>25,748.80</i>
<i>Expenditures for grade crossings . . . . .</i>		—	—
<i>Sinking and other permanent funds . . . . .</i>		<i>52,358.17</i>	<i>50,648.06</i>
<i>All other . . . . .</i>		—	—
RECAPITULATION.			
Maintenance and interest . . . . .		\$610,164.93	\$485,415.51
Permanent debt (except from sinking funds) . . . . .		149,500.00	67,000.00
Sinking fund requirements from revenue . . . . .		—	—
Outlays . . . . .		73,092.76	42,365.66
Permanent debt from sinking funds . . . . .		—	46,000.00
Bonds refunded, current year . . . . .		—	—
Temporary loans . . . . .		500,000.00	175,000.00
Transfers (except to sinking funds) and refunds . . . . .		3,739.12	57,923.01
Agency, trust, and investment . . . . .		99,124.51	94,756.86
Total payments . . . . .		\$1,435,621.32	\$968,461.04
Balance on hand, including funds . . . . .		32,537.52	93,993.57
GRAND TOTAL . . . . .		\$1,468,158.84	\$1,062,454.61

TABLE I. — *Summary of Financial Transactions. Cities*

AGGREGATE RECEIPTS (39 CITIES).		POPULATION 2,909,767
REVENUE.		\$202,583,121.33
<b>General</b>		<b>167,822,114.91</b>
Taxes		164,406,171.54
Property, poli, and income		152,664,962.94
Corporation, bank, etc.		11,740,208.60
Licenses and permits		726,251.43
Fines and forfeits		723,462.37
Grants and gifts		1,961,101.69
For expenses		1,783,317.95
For outlays		177,783.74
All other		7,127.88
<b>Commercial</b>		<b>34,761,006.42</b>
Special assessments		2,327,624.97
To meet expenses		1,215,410.16
To meet outlays		1,112,114.81
Privileges		74,759.88
Departmental		1,089,677.13
General government		316,500.50
Protection of persons and property		258,051.86
Health and sanitation		1,070,305.61
Highways		451,268.61
Charities		2,431,276.56
Soldiers' benefits		142,291.74
Schools		1,207,612.22
Libraries		72,420.85
Recreation		200,249.24
Unclassified		1,939,699.94
Public service enterprises		18,632,639.84
Electric light		3,001,630.56
Water		12,927,375.58
All other		2,703,633.70
Cemeteries		661,083.74
Interest		5,976,320.86
On sinking funds		3,219,781.76
On trust and investment funds		1,422,389.83
All other		2,333,149.27
NON-REVENUE.		\$171,339,110.59
<b>Offsets to outlays</b>		<b>956,292.00</b>
Departmental		713,776.90
Public service enterprises		242,516.10
Cemeteries		-
<b>Municipal indebtedness</b>		<b>131,856,636.35</b>
Loans, general purposes		20,007,900.00
Loans, public service enterprises		4,555,500.00
Loans, cemeteries		-
Bonds refunded, current year		200,000.00
Temporary loans (including revenue loans)		105,462,000.00
Unpaid warrants or orders, current year		1,484,772.38
Premiums		4,146,463.97
<b>Transfers</b>		<b>9,629,705.25</b>
From sinking funds		5,424,149.86
All other		4,205,555.39
<b>Refunds</b>		<b>1,574,077.84</b>
<b>Agency, trust, and investment</b>		<b>27,322,399.15</b>
Taxes and licenses for State		6,123,725.96
Taxes for county		7,705,180.44
Reimbursements for grade crossings		-
Sinking and other permanent funds		13,337,313.46
All other		166,179.29
RECAPITULATION.		
Revenue and offsets to outlays		\$203,539,413.33
Premiums		4,146,463.97
Municipal indebtedness		131,710,172.38
Transfers and refunds		11,203,783.09
Agency, trust, and investment		27,322,399.15
<b>Total receipts</b>		<b>\$373,922,231.92</b>
Balance on hand, including funds		31,667,469.19
<b>GRAND TOTAL</b>		<b>\$405,589,701.11</b>

<sup>1</sup> Includes \$34 from administration of trust funds.<sup>2</sup> Includes gas. See footnotes on pp. 10 and 22.<sup>3</sup> Includes \$800 applied to the payment of interest on water loans, and \$153.64 on general loans.<sup>4</sup> Includes \$5,606.50 of premiums on Rapid Transit Loans, available for construction.<sup>5</sup> Includes \$8,500 from investment fund.

## Graded According to Population of 1925 — Concluded.

## AGGREGATE PAYMENTS (39 CITIES).

POPULATION  
2,909,767

<b>Maintenance</b>	<b>\$151,952,753.30</b>
<i>Departmental</i>	<i>140,500,589.96</i>
General government	7,002,423.62
Protection of persons and property	27,960,505.73
Health and sanitation	14,245,283.59
Highways	13,697,213.18
Charities	13,379,784.98
Soldiers' benefits	1,327,246.37
Schools	50,003,582.50
Libraries	2,804,373.60
Recreation	5,099,236.54
Pensions	3,510,225.68
Unclassified	1,470,714.17
<i>Public service enterprises</i>	<i>10,374,102.09</i>
Electric light	12,226,233.95
Water	7,084,163.92
All other	1,063,704.22
<i>Cemeteries</i>	<i>886,578.88</i>
<i>Administration of trust funds</i>	<i>191,482.37</i>
<b>Interest</b>	<b>15,677,324.02</b>
<i>Loans, general purposes</i>	<i>11,267,738.38</i>
<i>Loans, public service enterprises</i>	<i>4,405,424.19</i>
<i>Loans, cemeteries</i>	<i>4,161.45</i>
<b>Outlays</b>	<b>41,693,196.60</b>
<i>Departmental</i>	<i>33,407,302.73</i>
General government	295,054.58
Protection of persons and property	617,438.17
Health and sanitation	5,316,832.47
Highways	14,671,691.25
Charities	2,739,588.71
Schools	8,518,921.63
Libraries	59,201.72
Recreation	1,038,048.32
Unclassified	150,525.88
<i>Public service enterprises</i>	<i>8,204,284.78</i>
Electric light	1,962,555.18
Water	4,403,212.44
All other	2,838,717.16
<i>Cemeteries</i>	<i>81,609.09</i>
<b>Municipal indebtedness</b>	<b>128,521,997.94</b>
<i>From sinking funds</i>	<i>2,353,149.86</i>
<i>From revenue and other sources</i>	<i>19,112,028.66</i>
<i>Bonds refunded, current year</i>	<i>200,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>102,212,000.00</i>
<i>Warrants or orders, previous years</i>	<i>1,644,819.42</i>
<b>Transfers</b>	<b>9,629,705.25</b>
<i>To sinking funds from revenue</i>	<i>1,666,393.35</i>
<i>All other</i>	<i>7,963,311.90</i>
<b>Refunds</b>	<b>1,574,077.84</b>
<b>Agency, trust, and investment</b>	<b>26,707,252.11</b>
<i>Taxes and licenses for State</i>	<i>6,123,725.71</i>
<i>Taxes for county</i>	<i>7,705,180.44</i>
<i>Expenditures for grade crossings</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>12,726,082.57</i>
<i>All other</i>	<i>152,263.39</i>

## RECAPITULATION.

Maintenance and interest	\$167,630,077.32
Permanent debt (except from sinking funds)	<sup>3</sup> 19,112,028.66
Sinking fund requirements from revenue	<sup>4</sup> 1,666,393.35
Outlays	41,693,196.60
Permanent debt from sinking funds	<sup>2</sup> 5,353,149.86
Bonds refunded, current year	200,000.00
Temporary loans	103,856,819.42
Transfers (except to sinking funds) and refunds	9,537,389.74
Agency, trust, and investment	26,707,252.11
<b>Total payments</b>	<b>\$375,756,307.06</b>
Balance on hand, including funds	29,833,394.05
<b>GRAND TOTAL</b>	<b>\$405,589,701.11</b>

<sup>1</sup> Includes gas. See footnotes on pp. 11 and 23.<sup>2</sup> Includes serial payments amounting to \$504,999.86 and \$8,500 paid from investment fund.<sup>3</sup> Includes \$26,088.32 highway debt paid from bond redemption fund; \$6,720 paid to the county for debt incurred for bridge purposes; \$4,279.30 paid from sale of real estate.<sup>4</sup> Includes \$40,727.95 balances of loan appropriations.





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**DIVISION B**

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**RECEIPTS FROM REVENUE**

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TABLE II. — General Revenue.

CITIES.	Population of 1925	A TOTAL RECEIPTS	B. TAXES				C. LICENSES AND PERMITS				
			Property, Poll, and Income	FROM STATE			LICENSES		PERMITS		
				Corporation	Street Railway	Bank	Soldiers' Exemption	Liquor	All Other	Marriage	All Other
BOSTON	779,620	\$60,900,316.59	\$55,837,959.76	\$3,567,556.18	\$172,597.35	\$39,731.27	—	\$1,534.50	\$190,169.00	\$8,045.00	\$142,240.03
WORCESTER	190,757	11,246,704.72	10,289,166.03	700,237.83	91.07	6,470.72	—	474.75	31,003.85	1,465.00	2,281.99
SPRINGFIELD	142,065	9,763,506.29	8,925,123.61	621,191.15	—	16,316.09	—	250.00	25,204.50	1,195.00	6,363.53
FALL RIVER	128,993	6,884,582.01	6,036,582.52	716,743.05	—	2,183.86	—	32.00	14,175.85	889.00	1,115.42
CAMBRIDGE	119,669	6,534,628.84	5,973,254.01	441,148.97	—	4,584.96	—	—	17,950.80	1,430.00	18,752.22
NEW BEDFORD	119,539	6,250,006.38	5,329,655.04	741,241.56	—	13,108.95	—	32.00	17,435.75	703.00	626.08
LOWELL	110,296	4,716,335.90	4,115,095.59	453,160.97	—	6,413.21	—	15.75	12,831.40	801.00	311.91
LYNN	103,081	4,267,503.65	3,920,301.25	351,306.96	—	5,399.34	—	—	18,288.03	1,109.00	6,059.16
SOMERVILLE	99,032	3,752,588.71	3,480,832.44	157,210.97	—	7,098.87	—	16.50	8,039.00	1,216.00	7,450.55
LAWRENCE	93,527	4,140,018.56	3,437,890.89	174,827.31	—	2,717.67	—	21.00	8,539.25	661.00	1,731.04
BROCKTON	65,343	3,006,204.58	2,745,085.73	174,827.31	—	6,995.77	—	18.00	9,043.45	508.00	656.28
HOLYOKE	60,335	3,136,437.54	2,661,669.65	377,421.83	—	5,813.52	—	—	8,185.00	610.00	9,509.52
QUINCY	60,055	3,851,846.87	3,651,477.39	124,133.42	—	1,379.33	—	12.00	2,534.00	598.00	—
NEWTON	53,003	4,298,978.04	4,089,292.20	124,712.82	—	1,497.65	—	—	3,268.50	630.50	4,950.50
MALDEN	51,789	2,246,560.39	2,091,722.37	96,766.23	—	8,192.38	—	6.00	8,614.50	396.00	666.73
HAVERHILL	49,232	2,142,983.92	2,007,286.53	91,508.90	—	3,332.43	—	—	4,736.00	613.00	5,083.34
MEDFORD	47,627	2,389,924.13	2,305,496.80	44,723.32	—	9,084.22	—	14.00	5,484.50	582.00	4,513.15
CHELSEA	47,247	2,401,636.77	2,251,311.76	115,203.59	—	3,426.66	—	—	7,044.22	313.00	195.61
PITTSFIELD	46,877	2,075,062.33	1,863,701.56	168,101.79	—	8,150.86	—	13.00	9,836.93	334.00	552.50
FITCHBURG	43,609	2,025,998.70	1,854,145.48	132,456.29	—	4,215.71	—	—	2,092.37	382.00	417.74
SALEM	42,821	1,961,623.32	1,799,314.29	133,952.11	—	1,713.23	—	—	3,193.86	578.00	2,486.13
EVERETT	42,072	1,878,091.11	1,677,704.55	146,604.74	—	584.14	—	5.00	5,226.00	333.00	135.15
CHICOPEE	41,882	1,823,750.39	1,598,886.59	187,424.00	—	1,968.42	—	6.75	4,593.75	384.00	3,696.50
TAUNTON	39,255	1,530,829.84	1,390,249.77	114,934.87	—	1,536.60	—	—	12,296.68	338.00	—
WALTHAM	34,746	2,005,828.42	1,872,820.94	109,216.49	—	2,916.48	—	—	3,624.04	188.00	—
REVERE	33,261	1,058,447.56	1,000,303.84	25,471.55	—	1,898.84	—	—	4,976.38	212.00	—
NORTHAMPTON	24,145	902,241.30	785,135.38	70,064.52	—	1,617.62	—	—	1,665.20	153.00	—
GLOUCESTER	23,375	1,192,998.41	1,115,841.38	55,103.29	—	2,435.99	—	8.00	4,976.38	212.00	—
BEVERLY	22,717	795,891.39	688,606.12	95,532.05	—	1,546.19	—	—	2,806.50	230.00	—
LEOMINSTER	22,685	1,464,315.67	1,347,434.32	91,056.96	—	4,094.77	—	—	1,540.00	181.00	—
ATTLEBORO	22,120	795,702.67	717,403.31	56,310.73	—	1,210.30	—	—	2,115.50	208.00	—
MELROSE	20,623	935,861.45	831,138.47	80,439.12	—	1,190.79	—	—	1,762.50	192.00	223.82
PEABODY	20,165	1,111,483.25	1,079,701.65	20,317.65	—	1,229.26	—	—	1,575.50	187.00	1,785.29
WESTFIELD	19,870	841,072.65	713,940.01	107,418.15	—	1,251.55	—	—	1,762.50	187.00	270.60
GARDNER	19,342	834,087.72	737,674.99	54,162.09	—	1,383.14	—	—	2,976.00	131.00	740.00
WINDHAM	18,730	761,395.19	730,011.11	73,011.11	—	1,407.91	—	5.00	1,224.00	108.00	24.50
WOBURN	18,370	804,972.82	749,729.15	45,581.44	—	1,372.88	—	—	1,231.50	194.00	621.23
MALDENBOROUGH	16,236	640,074.56	604,447.09	23,434.92	—	2,633.94	—	4.00	1,357.00	140.00	—
NEWBURYPORT	15,656	450,992.27	414,386.54	23,049.04	—	171.27	—	—	—	102.00	—
39 Cities	2,909,767	\$167,822,114.91	\$152,664,962.94	\$11,243,296.79	\$301,805.85	\$192,318.46	\$2,787.50	\$2,468.25	\$470,693.98	\$26,857.50	\$225,231.70

CITIES.	Population of 1925	D. FINES AND FORFEITS			E. GRANTS AND GIFTS			F Other General Revenue		
		Court Fines	Department Penalties	Contract Violations	GRANTS FROM OTHER CIVIL DIVISIONS		GIFTS			
					FROM STATE					
					Education	All Other			From County, Dog Licenses	For Expenses
Boston	770,020	\$289,737.10	—	\$8,268.33	1 \$448,684.64	\$4,900.00	\$29,777.00	\$55,343.41	\$100,000.00	\$3,773.02
Worcester	190,757	21,473.68	—	1,121.00	144,193.68	—	13,424.30	34,702.72	—	—
Springfield	142,065	42,395.04	—	—	44,173.27	—	11,231.43	50,927.72	19,068.05	4.00
Fall River	128,993	12,810.23	—	1,146.05	72,191.87	—	7,113.26	10,925.46	—	2,538.55
Cambridge	119,669	15,874.59	—	1,359.00	24,482.97	—	3,932.59	3,697.27	—	43.50
New Bedford	110,539	16,571.01	—	—	101,710.45	—	9,102.80	17,619.22	—	—
Lowell	110,296	49,116.88	—	—	56,443.20	1,000.00	4,611.24	11,052.91	—	—
Lynn	103,081	26,722.50	—	—	22,353.27	1,000.00	3,928.53	2,851.51	—	—
Somerville	99,032	43,248.62	\$312.50	1,000.00	27,692.07	—	2,699.05	4,267.00	—	—
Lawrence	93,527	11,207.19	—	—	37,233.78	1,000.00	965.78	6,122.29	—	—
Brookton	65,343	8,917.21	—	978.00	9,858.07	—	6,433.07	3,401.18	34,548.43	111.51
Holyoke	60,335	28,860.72	—	—	43,335.39	—	2,158.82	5,949.04	—	—
Quincy	60,055	5,760.83	—	860.00	33,322.77	—	4,478.41	11,206.83	—	—
Newton	53,003	3,205.29	—	—	35,372.55	—	5,654.41	6,920.68	17,038.81	—
Malden	51,789	18,493.18	—	—	9,123.29	1,000.00	2,976.02	459.99	—	—
Haverhill	49,232	5,314.60	—	116.00	15,134.98	900.00	3,436.39	1,851.94	—	—
Medford	47,627	7,096.25	—	180.00	9,528.95	—	4,809.42	161.41	—	—
Chelsea	47,217	7,051.15	—	328.00	9,528.95	—	2,050.20	412.78	—	—
Pittsfield	46,577	8,768.19	—	281.64	10,511.43	—	3,442.86	2,631.57	2,750.00	27.45
Springfield	43,600	3,500.30	—	—	11,442.99	—	2,659.41	2,417.60	3,082.85	32.00
Salem	42,821	3,303.16	—	—	9,799.02	—	3,649.41	2,417.60	—	—
Feverett	42,072	5,308.60	—	991.32	18,997.28	—	1,092.91	3,544.98	—	—
Chicago	41,852	6,083.00	—	190.00	19,806.53	—	3,692.91	6,118.40	—	—
Launton	39,255	1,289.95	—	197.00	9,624.04	—	2,879.56	2,155.85	—	—
Waltham	34,746	5,112.66	—	517.00	9,421.46	—	3,294.93	1,222.36	—	—
Revere	33,261	4,869.95	—	—	6,712.30	—	2,893.02	1,019.24	—	—
Northampton	24,145	5,282.30	—	—	18,708.57	—	2,212.00	15,507.01	—	363.79
Gloucester	23,375	2,435.00	—	352.00	4,668.16	1,375.00	1,981.22	3,998.32	—	12.64
North Adams	22,717	2,433.00	—	—	3,113.83	900.00	1,370.38	366.66	—	—
Beverly	22,085	1,816.56	—	—	11,139.04	—	1,302.26	2,500.56	210.70	—
Attleboro	22,120	3,094.25	—	—	6,867.48	—	2,149.72	3,828.71	10.72	—
Leominster	20,623	5,958.05	95.00	—	4,917.34	—	3,167.90	1,269.99	—	—
Melrose	20,165	797.50	—	—	924.72	—	2,598.22	1,129.60	—	—
Peabody	19,870	11,090.30	—	—	2,500.64	—	1,179.36	10,944.15	—	—
Westfield	19,342	7,157.28	—	—	14,473.95	900.00	1,963.89	66.30	—	—
Gardner	18,730	3,769.49	—	—	3,661.19	—	3,089.55	—	—	—
Woburn	18,370	2,965.15	—	—	724.81	—	1,694.56	—	—	—
Marlborough	16,236	1,935.00	49.00	145.00	3,394.80	—	1,986.62	412.49	—	—
Newburyport	15,656	1,679.77	—	—	—	—	742.95	5,434.95	1,295.60	—
39 Cities	2,909,767	\$704,965.53	\$456.50	\$18,040.34	\$1,312,244.41	\$12,975.00	\$185,566.50	\$292,532.04	\$177,783.74	\$7,127.88



TABLE III. — Commercial Revenue.

CITIES.	Popu- lation of 1925	A	B. SPECIAL ASSESSMENTS				C	D		
			FOR EXPENSES		FOR OUTLAYS					
			Street Sprinkling	Moth Extermi- nation	Sewers	Sidewalks and Curbing			All Other	Privileges
BOSTON .	779,620	\$13,897,873.84	—	\$7,288.25	\$86,906.12	\$38,679.92	\$752,367.11	—	\$59,518.00	\$2,360,820.88
WORCESTER .	190,757	2,243,205.38	—	1,394.59	—	—	—	—	\$68,309.94	803,670.81
SPRINGFIELD	142,065	1,596,370.03	—	—	—	—	—	—	35,029.01	502,546.59
FALL RIVER	128,993	1,791,063.64	—	—	—	—	—	—	10,960.30	163,704.40
CAMBRIDGE	119,669	1,199,157.29	—	—	—	—	—	—	8,827.15	383,085.31
NEW BEDFORD .	119,539	734,581.41	—	—	—	—	—	—	31,186.18	187,322.46
LOWELL .	110,296	628,217.81	—	3,354.20	—	—	—	—	12,139.42	129,556.53
LYNN .	103,081	799,997.37	—	—	—	—	—	—	4,949.27	161,073.28
SOMERVILLE	99,032	672,655.03	—	—	—	—	—	—	5,086.58	179,458.98
LAWRENCE	93,527	414,468.94	—	114.03	—	847.04	—	—	2,557.56	82,842.90
BROCKTON	65,343	575,271.27	—	2,616.97	—	—	—	—	7,839.44	214,620.03
HOLYOKE	60,335	1,036,035.59	—	—	—	—	—	—	9,956.96	86,231.88
QUINCY .	60,055	835,330.55	—	2,164.96	—	—	—	—	3,185.90	223,635.13
NEWTON .	53,003	615,894.99	—	5,574.39	—	—	—	—	13,648.99	80,505.72
MALDEN .	51,789	494,278.97	—	—	—	—	—	—	21,881.75	118,709.65
HAVERHILL	49,232	388,312.65	—	569.75	—	—	—	—	17,442.41	130,052.37
MEDFORD .	47,627	433,611.18	—	—	—	—	—	—	16,878.86	98,570.01
CHELSEA .	47,247	310,932.98	—	—	—	—	—	—	14,855.79	65,282.28
PITTSFIELD	46,877	298,742.71	—	—	—	—	9,041.23	15,000.00	69.34	51,404.77
FITCHBURG	43,609	413,341.10	—	82.25	—	—	—	—	5,863.03	179,287.20
SALEM .	42,821	366,264.55	—	221.72	—	—	—	—	6,856.95	105,086.27
EVERETT .	42,072	372,044.87	—	—	—	—	—	—	110.00	84,981.33
CHICOPPE	41,882	703,187.36	—	1,506.45	—	—	—	—	4,466.67	30,708.46
TAUNTON	39,255	866,569.30	—	—	—	—	—	—	16,449.29	74,253.42
WALTHAM	34,746	275,249.67	—	470.36	—	—	—	—	3,651.22	56,436.23
REVERE .	33,261	189,964.95	—	—	—	—	—	—	6,825.34	36,447.25
NORTHAMPTON	24,145	182,538.87	—	—	—	—	—	—	3,599.85	41,426.53
GLoucester	23,375	206,918.22	—	—	—	—	—	—	4,305.00	23,822.30
NORTH ADAMS	22,717	128,710.94	—	—	—	—	—	—	—	32,400.69
BEVERLY	22,685	159,342.56	—	2.70	—	—	—	—	698.16	47,745.92
LEOMINSTER	22,120	153,893.09	—	—	—	—	—	—	752.72	33,727.45
ATTLEBORO	20,623	164,917.82	—	164.85	—	—	71.59	—	3,607.86	33,727.45
MELROSE	20,165	204,144.10	—	—	—	—	—	—	2,891.36	17,921.82
PEABODY	19,870	618,571.67	—	330.45	—	—	—	—	3,239.73	33,309.87
WESTFIELD	19,342	579,606.97	—	—	—	—	—	—	10,559.41	107,434.62
GARDNER	18,730	147,404.93	—	—	—	—	—	—	984.97	24,183.56
WOBURN .	18,370	219,501.76	—	—	—	—	—	—	775.00	27,752.53
MARLBOROUGH	16,236	128,340.66	—	2,566.85	—	—	—	—	—	53,590.14
NEWBURYPORT	15,656	113,891.40	—	162.78	—	—	—	—	—	36,152.87
39 Cities .	2,909,767	\$34,761,006.42	\$288,186.66	\$28,255.10	\$98,640.66	\$38,847.81	\$761,479.93	\$356,746.68	\$346,115.94	\$74,759.88
										\$7,089,677.13

<sup>1</sup> Detail of Departmental, except Unclassified, is shown in Table IV, pp. 34-42. \* Includes \$9 from administration of trust funds. \* Includes \$25 from administration of trust funds.

TABLE III. — Commercial Revenue — Concluded.

CITIES.	E. PUBLIC SERVICE ENTERPRISES				F. CEMETERIES				G. INTEREST	
	ELECTRIC LIGHT		WATER		Sale of Lots and Graves	Care of Graves	Care of Endowed Lots (Interest on Funds)	Miscellaneous	On Sinking Funds	All Other <sup>1</sup>
	Rates	Miscellaneous	Rates	Miscellaneous						
BOSTON	—	—	\$4,098,343.30	\$213,373.16	\$28,167.00	\$31,741.40	\$16,903.34	—	\$1,639,443.70	\$1,873,624.22
WORCESTER	—	—	815,414.83	3,990.69	16,834.00	22,352.39	19,904.79	\$1,092.64	118,899.39	215,915.36
SPRINGFIELD	—	—	627,143.60	65,298.50	—	—	—	—	6,468.47	140,414.78
FALL RIVER	—	—	376,018.20	6,141.36	6,471.41	13,322.99	13,277.17	—	91,808.43	107,489.95
CAMBRIDGE	—	—	502,619.92	32,665.88	27,925.35	23,516.83	6,013.71	—	128,783.69	76,367.17
NEW BEDFORD	—	—	340,554.28	2,575.29	8,826.68	17,628.70	18,811.64	—	30,980.73	74,618.85
LOWELL	—	—	329,618.66	23,648.25	4,281.00	16,398.70	11,500.00	1,168.56	—	67,294.36
Lynn	—	—	350,085.74	18,109.13	24,608.31	15,503.48	18,647.53	7,278.23	34,787.97	49,774.44
SOMERVILLE	—	—	351,138.33	12,832.02	—	—	—	—	—	64,005.02
LAWRENCE	—	—	246,813.48	8,051.07	3,440.00	8,750.75	13,158.93	1,693.93	1,324.65	36,380.25
DORCHESTER	—	—	244,068.85	3,788.41	7,865.00	7,828.12	1,821.65	53.35	24,288.54	43,050.92
HOLYOKE	—	—	348,210.95	21,432.69	—	—	—	—	1,368.56	89,045.50
QUINCY	—	—	260,836.70	34,342.44	9,640.00	11,249.62	5,420.52	—	—	59,795.69
NEWTON	—	—	190,884.03	64,734.39	—	—	—	—	—	37,919.48
MALDEN	—	—	180,051.67	10,025.21	11,550.00	7,355.30	9,001.31	279.00	10,210.34	61,496.80
HAVERHILL	—	—	141,850.34	1,487.48	5.00	—	83.00	—	3,158.24	52,219.25
MEDFORD	—	—	147,458.24	4,169.18	19,975.50	8,273.73	7,296.20	1,307.68	7,018.04	61,492.70
CHELSEA	—	—	147,775.42	1,657.44	—	—	—	—	19,030.78	60,105.52
FITCHBURG	—	—	141,242.13	7,699.69	—	—	—	—	—	20,726.77
SALEM	—	—	211,807.44	93.98	3,092.00	7,903.91	12.00	1,289.68	—	59,612.23
EVERETT	—	—	189,981.44	8,597.45	1,877.26	3,922.43	1,907.38	30.96	—	35,863.84
CHICOPEE	407,319.34	24,786.31	168,579.75	6,581.83	9,963.40	7,689.89	2,344.99	—	16,694.52	31,328.30
TAUNTON	598,023.51	17,368.01	110,944.02	3,755.62	895.00	2,416.31	1,775.72	—	—	22,113.16
WALTHAM	—	—	123,837.79	212.64	1,910.00	6,421.00	3,764.28	—	29,811.67	18,142.21
REVERE	—	—	109,832.44	8,808.28	4,382.59	6,092.38	6,537.67	2,355.11	2,290.59	39,876.77
NORTHAMPTON	—	—	76,146.82	11,042.19	—	—	—	—	29,900.21	36,401.73
GLOUCESTER	—	—	163,820.32	1,153.70	1,647.50	—	2,812.90	—	—	36,401.73
NORTH ADAMS	—	—	79,814.65	2,422.47	1,222.00	—	269.03	—	—	16,630.87
BEVERLY	—	—	73,939.16	938.64	2,397.50	4,007.42	1,405.34	—	—	4,388.42
LEOMINSTER	—	—	83,915.26	363.92	3,067.06	4,499.85	3,949.87	—	—	19,384.48
ATTLEBORO	—	—	94,490.44	7,557.85	1,185.00	3,449.40	3,382.16	945.29	—	12,793.81
MELROSE	—	—	65,614.11	9,258.65	6,708.37	6,292.75	4,706.31	677.32	6,606.34	30,447.41
PEABODY	287,588.82	2,967.57	190,337.93	6,500.52	1,095.40	2,323.69	2,077.03	264.40	5,546.86	16,267.62
WESTFIELD	4,474,481.12	—	81,643.84	3,937.62	603.00	2,412.59	2,087.96	10.00	—	32,444.21
GARDNER	—	—	86,387.91	2,331.90	1,865.00	4,808.65	4,175.50	89.18	—	11,698.67
WOBURN	—	—	125,709.22	5,793.64	415.00	—	—	—	—	23,330.43
MALBOROUGH	—	—	125,512.18	1,032.29	—	—	—	—	\$2,140.42	10,999.28
NEWBURYPORT	—	—	71,606.07	536.86	57.00	—	—	—	\$1,200.35	20,058.16
39 Cities	\$2,775,907.99	\$225,722.57	\$12,292,419.38	\$634,956.20	\$211,905.56	\$246,325.84	\$184,317.01	\$18,535.33	\$2,219,781.76	\$3,755,539.10
			\$2,703,633.70							

<sup>1</sup> For detail see Table V, p. 43.<sup>2</sup> Includes \$435,142.93 from gas.<sup>3</sup> Includes \$101,611.77 from gas.<sup>4</sup> Includes gas, amount not specified.<sup>5</sup> Includes \$800 applied to payment of interest on water loans.<sup>6</sup> Includes \$153.64 applied to payment of interest on general loans.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III).  
1. General Government.

CITIES.	Population of 1925	A TOTAL RECEIPTS	B Legislative	C Executive	D. FINANCIAL		E. OTHER GENERAL DEPARTMENTS		F Municipal Buildings
					Treasurer and Collector	All Other	City Clerk	All Other	
BOSTON	779,620	\$63,825.74	—	—	\$40,616.93	\$251.00	\$19,062.75	\$223.36	\$3,671.70
WORCESTER	190,757	31,251.65	—	—	20,732.03	53.00	7,492.24	2,781.25	193.13
SPRINGFIELD	142,065	38,860.73	—	—	13,622.79	252.50	6,519.23	262.35	18,203.86
FALL RIVER	128,993	8,725.15	—	—	3,878.00	—	2,110.40	2,023.48	113.27
CAMBRIDGE	119,669	7,987.56	—	—	4,710.33	121.55	2,773.30	8.00	374.38
NEW BEDFORD	119,539	9,045.44	—	—	4,943.73	33.00	4,603.71	65.00	—
LOWELL	110,296	9,739.34	—	—	7,861.37	21.00	1,856.97	—	—
LYNN	103,081	8,804.50	—	—	6,092.71	—	1,504.85	1,206.94	—
SOMERVILLE	99,032	9,828.10	—	—	7,216.13	5.50	2,526.09	70.38	10.00
LAWRENCE	93,527	8,771.12	—	—	7,046.85	.25	1,415.77	8.90	720.00
BROCKTON	65,343	7,235.57	—	—	5,802.25	—	1,511.71	—	8.40
HOLYOKE	60,335	5,449.21	—	—	—	—	1,779.53	—	3,937.50
QUINCY	60,055	8,496.23	—	—	—	—	1,763.90	.10	4,585.10
NEWTON	53,003	11,835.08	—	—	3,635.57	—	860.90	97.08	809.70
MALDEN	51,789	4,496.47	—	—	4,216.05	—	1,460.65	—	—
HAVERHILL	49,232	6,583.48	—	—	5,031.05	—	1,331.65	—	—
MEDFORD	47,627	6,382.70	—	—	2,777.05	5.01	879.25	—	90.34
CHELSEA	47,247	3,791.69	\$2.75	\$37.29	1,360.30	.25	2,084.30	3.45	1,123.50
PITTSFIELD	46,877	3,444.60	—	.55	1,762.99	—	1,651.45	25.00	11.97
FITCHBURG	43,609	4,542.19	—	—	1,970.09	—	1,165.65	126.37	1,009.00
SALEM	42,821	2,709.96	—	—	2,096.35	—	50.77	1.40	—
EVERETT	42,072	3,400.34	—	—	2,693.20	—	1,226.73	—	—
CHICOPPEE	41,882	3,754.37	—	—	660.00	—	1,113.45	200.00	108.40
TAUNTON	39,255	1,886.73	—	62.89	4,242.08	27.94	871.60	31.85	1,315.00
WALTHAM	34,746	5,754.76	67.81	4.40	6,631.81	1.45	256.00	—	100.50
REVERE	33,261	8,923.92	—	—	208.60	—	128.10	10.00	1,325.00
NORTHAMPTON	24,145	565.10	—	—	2,335.85	20.02	502.20	2.25	5.00
GLOUCESTER	23,375	4,182.97	—	364.00	776.35	—	223.00	7.75	519.50
NORTH ADAMS	22,717	1,285.80	—	—	1,838.25	—	813.35	—	1,780.90
BEVERLY	22,685	2,588.50	—	—	1,585.82	2.15	767.75	38.50	—
LEOMINSTER	22,120	4,182.22	—	—	1,238.95	—	496.86	—	3,711.56
ATLANTON	20,623	2,045.20	—	—	673.45	7.20	205.22	—	450.50
MELROSE	20,165	4,981.87	—	—	839.42	.20	1,244.02	25.38	517.50
PEABODY	19,870	1,522.34	—	—	510.42	—	543.20	5.00	17.66
WESTFIELD	19,342	1,780.82	23.00	—	1,279.38	—	446.35	—	—
GARDNER	18,730	2,363.08	—	—	1,977.90	—	161.90	—	—
WOBURN	18,370	2,446.91	—	—	879.68	—	132.67	2.95	893.42
MARLBOROUGH	16,236	1,044.78	3.20	—	421.62	3.20	—	—	—
NEWBURYPORT	15,656	1,484.28	13.55	16.87	—	—	—	—	—
39 Cities	2,909,767	\$316,500.50	\$110.31	\$486.00	\$186,408.03	\$805.22	\$75,256.61	\$7,826.74	\$45,607.59

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*  
2. Protection of Persons and Property.

CITIES.	Population of 1925	A Total Receipts	B Police Department	C Fire Department	D Inspection	E. FORESTRY		F Other Protection of Persons and Property
						Insect Pest Extermination	Planting and Thinning Trees	
BOSTON . . . . .	779,620	\$136,672.62	\$9,773.84	\$11,268.67	\$115,630.11	—	—	—
WORCESTER . . . . .	140,757	27,169.31	19,616.39	1,386.50	4,483.25	\$546.77	—	\$600.00
SPRINGFIELD . . . . .	192,065	13,737.32	7,983.89	2,239.37	3,534.06	—	—	—
FALL RIVER . . . . .	128,993	2,191.96	141.00	104.00	1610.27	—	336.69	—
CAMBRIDGE . . . . .	119,669	8,483.83	5,829.00	7.75	2,591.09	—	55.09	—
NEW BEDFORD . . . . .	119,539	2,757.70	108.14	157.00	2,479.74	—	12.82	—
LOWELL . . . . .	110,296	3,331.68	615.50	375.73	2,236.50	103.95	—	—
LYNN . . . . .	103,081	4,022.64	515.20	132.14	2,532.89	—	—	842.41
SOMERVILLE . . . . .	99,032	1,745.98	267.87	62.00	1,416.11	—	—	—
LAWRENCE . . . . .	93,527	6,306.71	3,319.25	—	1,109.46	—	—	1,878.00
BROCKTON . . . . .	65,343	1,827.68	—	206.50	739.36	14.00	867.82	—
HOLYOKE . . . . .	60,335	1,490.46	547.37	—	926.02	—	117.07	—
QUINCY . . . . .	60,055	1,242.22	177.07	149.90	906.05	9.20	—	—
NEWTON . . . . .	53,003	3,825.81	2,624.82	765.80	430.35	—	4.84	—
MALDEN . . . . .	51,789	2,756.60	—	390.70	524.50	—	1,841.40	—
HAYESVILLE . . . . .	49,232	2,593.97	316.44	397.36	766.69	81.03	104.43	928.02
MEDFORD . . . . .	47,627	657.56	184.79	3.00	469.77	—	—	—
CHELSEA . . . . .	47,247	1,355.45	287.53	—	923.81	—	—	—
PITTSFIELD . . . . .	46,877	1,223.25	89.92	—	2,649.33	—	—	429.00
FITCHBURG . . . . .	43,609	1,751.47	772.53	277.68	586.88	67.88	—	6.50
SALEM . . . . .	42,821	5,726.02	3,562.50	378.69	637.19	5.82	—	1,012.52
EVERETT . . . . .	42,072	1,118.70	47.12	53.85	1,017.73	—	—	—
CHICOPEE . . . . .	41,882	420.86	25.15	15.50	380.21	—	—	—
TAUNTON . . . . .	39,255	2,942.74	322.23	66.00	541.01	6.00	—	2,007.50
WALTHAM . . . . .	34,746	4,568.97	3,096.75	35	245.99	258.68	561.14	406.06
REVERE . . . . .	33,261	350.78	350.78	9.15	290.78	21.50	—	106.00
NORTHAMPTON . . . . .	23,145	410.21	57.00	148.00	211.21	—	—	—
GLoucester . . . . .	23,375	3,777.54	3,290.45	—	219.69	265.40	—	2.00
NORTH ADAMS . . . . .	22,717	410.03	279.00	9.25	400.78	—	—	79.50
BRVRLY . . . . .	22,655	829.16	—	—	438.79	—	31.87	—
LEOMINSTER . . . . .	22,120	2,384.46	177.87	486.50	150.33	761.51	808.25	—
ATTLEBORO . . . . .	20,623	230.40	—	—	230.40	—	—	—
MELROSE . . . . .	20,165	546.08	294.02	66.00	111.90	37.16	—	—
PEABODY . . . . .	19,870	443.93	70.84	—	431.72	—	—	37.00
WESTFIELD . . . . .	19,342	494.30	211.99	26.00	256.31	—	—	2.95
GARDNER . . . . .	18,730	180.36	—	12.50	167.86	—	—	—
WOBURN . . . . .	18,370	373.97	52.50	—	283.14	38.33	—	—
MARLBOROUGH . . . . .	16,236	3,086.78	1,207.65	882.26	287.30	10.80	709.57	—
NEWBURYPORT . . . . .	15,656	3,650.81	2,000.00	785.27	581.09	273.65	—	—
39 Cities . . . . .	2,909,767	\$258,051.86	\$68,591.49	\$21,078.37	\$151,430.57	\$2,218.26	\$6,395.71	\$8,337.46

1 Includes \$7.75 forest fires.

2 Includes inspection of oil and petroleum.

3 Forest fires.



TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*  
3. Health and Sanitation.

CITIES.	Population of 1925	A		B. HEALTH		C. SANITATION			D
		Total Receipts	Quarantine and Contagious Disease Hospitals	Tuberculosis	Miscellaneous	Sewers	Refuse and Garbage Disposal	Street Cleaning	Other Health and Sanitation
BOSTON . . . . .	779,620	\$187,618.89	\$3,336.86	\$81,341.81	\$4,386.00	\$14,300.82	\$81,914.28	—	\$2,339.12
WORCESTER . . . . .	190,757	126,868.57	16,034.33	13,718.98	421.40	9,461.56	83,979.60	—	1,252.70
SPRINGFIELD . . . . .	142,061	33,651.78	9,315.37	8,950.06	208.00	12,431.89	26.00	\$569.61	2,150.85
FALL RIVER . . . . .	128,993	35,080.06	3,280.57	29,125.60	708.65	—	—	—	1,875.24
CAMBRIDGE . . . . .	119,669	60,869.66	12,907.00	25,845.72	500.85	79.10	21,536.99	—	—
NEW BEDFORD . . . . .	119,539	43,406.22	5,745.00	20,693.91	32.90	19,846.40	100.00	—	2,988.71
LOWELL . . . . .	110,296	21,520.70	1,230.82	12,376.39	74.35	95.64	7,107.00	—	636.50
LYNN . . . . .	103,081	33,230.49	8,747.98	13,998.16	476.31	—	9,986.84	—	—
SOMERVILLE . . . . .	99,032	10,658.42	6,504.75	339.30	651.28	—	81.00	—	—
LAWRENCE . . . . .	93,527	10,546.93	296.40	8,451.04	—	1,731.99	67.50	—	—
BROCKTON . . . . .	65,343	156,740.95	305.00	9,259.30	—	117,114.88	29,783.61	—	278.16
HOLYOKE . . . . .	60,335	19,294.69	1,928.32	9,498.14	45.70	1,037.44	202.00	—	391.68
QUINCY . . . . .	60,055	45,595.40	3,044.00	8,402.28	103.00	28,724.70	5,378.72	—	—
NEWTON . . . . .	53,003	3,428.34	3,325.34	—	—	—	—	—	215.15
MAIDEN . . . . .	51,789	15,822.16	9,305.00	1,013.03	129.49	546.65	4,612.84	—	—
HAVERHILL . . . . .	49,232	13,977.55	4,646.69	9,167.36	157.50	6.00	—	—	—
MEDFORD . . . . .	47,627	12,084.96	628.15	695.41	63.70	192.74	10,304.96	—	—
CHELSEA . . . . .	47,247	1,678.42	1,198.00	478.57	1.85	—	—	—	—
PITTSFIELD . . . . .	46,877	11,250.88	2,910.41	878.84	—	7,461.63	—	—	—
FITCHBURG . . . . .	43,609	9,402.31	742.21	3,579.24	445.52	4,635.34	—	—	—
SALEM . . . . .	42,821	39,836.62	8,934.79	4,103.55	129.60	22,275.40	4,383.28	—	—
EVERETT . . . . .	42,821	2,669.24	293.23	1,071.49	306.00	998.52	—	—	—
CHICOPEE . . . . .	41,882	2,817.62	—	2,832.12	15.50	—	—	—	—
TAUNTON . . . . .	39,255	21,723.97	182.95	4,250.53	119.27	17,286.13	—	—	68.04
WALTHAM . . . . .	34,746	12,591.48	340.40	279.54	108.75	7,016.24	5,004.00	—	—
REVERE . . . . .	33,261	10,998.57	288.00	712.00	6.50	9,707.92	231.75	—	—
NORTHAMPTON . . . . .	24,145	3,420.71	—	2,832.46	—	267.15	—	—	33.10
GLoucester . . . . .	23,575	1,009.50	—	905.70	103.80	—	—	—	9.73
NORTH ADAMS . . . . .	22,717	1,471.31	—	163.57	—	1,298.04	—	—	—
BEVERLY . . . . .	22,685	3,355.26	368.47	2,836.35	85.94	64.50	—	—	—
LEONISTON . . . . .	20,120	4,792.54	330.14	1,051.46	3.00	4,305.24	—	—	—
ATTLEBORO . . . . .	20,923	1,093.52	50.00	1,037.52	6.00	—	—	—	—
MELROSE . . . . .	20,765	16,041.74	399.93	—	18.00	12,339.76	3,284.05	—	—
PEABODY . . . . .	19,870	32,146.57	111.80	2,080.86	117.25	29,836.66	—	—	—
WESTFIELD . . . . .	19,542	3,457.85	—	666.42	246.40	2,545.03	—	—	—
CARDEN . . . . .	18,780	3,415.87	—	—	92.10	3,323.77	—	—	—
WOBBURN . . . . .	18,370	36,122.62	40.00	260.71	16.35	36,006.27	100.00	—	—
MAHAROUGH . . . . .	16,236	14,463.83	10.00	—	.55	14,163.12	—	—	—
NEWBURYPORT . . . . .	15,656	109.08	—	—	—	98.53	—	—	—
39 Cities	2,909,767	\$1,070,305.51	\$106,781.91	\$281,980.62	\$16,108.12	\$379,280.06	\$273,346.31	\$569.61	\$12,238.98

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.  
4. Highways.

CITIES.	Population of 1925	A TOTAL RECEIPTS	B General	C Sidewalks and Curbing	D Snow and Ice Removal	E Sprinkling	F Lighting	G Miscellaneous
BOSTON	779,620	\$149,314.33	\$147,487.44	—	—	—	\$1,826.89	—
WORCESTER	190,757	114,153.06	113,653.06	—	—	—	465.00	\$55.00
SPRINGFIELD	142,065	68,042.05	57,535.60	\$6,520.66	—	\$3,985.79	—	—
FALL RIVER	128,993	4,054.80	3,955.78	—	—	—	99.02	—
CAMBRIDGE	119,669	10,958.41	10,485.91	472.50	—	—	—	—
NEW BEDFORD	119,539	18,028.19	18,028.19	—	—	—	—	—
LOWELL	110,296	231.70	181.70	50.00	—	—	—	—
LYNN	103,081	3,034.28	3,034.28	—	—	—	—	—
SOMERVILLE	99,032	6,914.84	6,914.84	—	—	—	—	—
LAWRENCE	93,527	400.41	400.41	—	—	—	—	—
BROCKTON	65,343	2,880.81	2,241.15	639.66	—	—	—	—
HOLYOKE	60,335	8,026.38	5,738.55	1,201.29	—	—	—	86.54
QUINCY	60,055	2,881.37	2,806.57	—	—	74.80	—	—
NEWTON	53,003	13,778.92	13,778.92	—	—	—	—	—
MAIDEN	51,789	69.33	37.50	31.83	—	—	—	—
HAVERTHILL	49,232	2,408.90	1,263.57	1,134.83	—	10.50	—	—
MEDFORD	47,627	1,118.84	453.84	665.00	—	—	—	—
CHELSEA	47,247	15.00	15.00	—	—	—	—	—
PITSFIELD	46,877	3,467.96	2,764.72	458.03	—	—	—	—
RICHMOND	43,609	2,963.54	2,963.54	—	—	—	—	—
SALEM	42,821	978.53	750.03	228.50	—	—	—	—
EVERETT	42,072	1,053.58	—	1,053.58	—	—	—	—
CHICOPPEE	41,882	5,720.34	1,348.05	4,372.29	—	—	—	—
TAUNTON	39,255	1,722.84	—	1,722.84	—	—	—	—
WALTHAM	34,746	1,187.99	1,153.99	—	—	—	—	—
REVERE	33,261	1,534.66	1,117.91	251.00	34.00	—	—	—
NORTHAMPTON	24,145	2,296.63	2,284.63	—	165.75	—	—	12.00
GLOUCESTER	23,375	1,700.11	1,700.11	—	—	—	—	—
NORTH ADAMS	22,717	5,317.37	1,398.72	4,008.65	—	—	—	—
BEVERLY	22,685	3,444.77	1,392.00	372.77	168.00	200.00	—	300.00
LEMINSTER	22,120	3,975.25	3,507.25	—	—	—	—	—
ATTLEBORO	20,623	43.89	2,674.41	—	—	—	—	—
MELROSE	20,165	2,736.91	2,674.41	62.50	80.00	—	—	8.50
PEABODY	19,870	125.63	37.13	—	—	—	—	—
WESTFIELD	19,342	2,262.63	2,262.63	—	—	—	—	—
GARDNER	18,730	1,138.86	1,024.36	—	114.50	—	—	—
WOBURN	18,370	718.38	1,722.88	575.50	—	—	—	—
WOBURN	16,236	4,990.23	4,990.23	—	—	—	—	—
MARLBOROUGH	15,656	346.89	346.89	—	—	—	—	—
NEWBURYPORT	15,656	346.89	346.89	—	—	—	—	—
39 Cities	2,909,767	\$451,268.61	\$418,515.68	\$19,449.14	\$5,034.54	\$4,271.09	\$2,390.91	\$707.25

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*  
*5. Charities.*

CITIES.	Population of 1925	A TOTAL RECEIPTS	B. INFIRMARY		C. REIMBURSEMENTS FOR RELIEF GIVEN FROM —			D. REIMBURSEMENTS FOR MOTHERS' AID FROM —		E Municipal General Hospitals	F Miscella- neous
			Sale of Produce and Stock	Board, etc.	Individuals	Cities and Towns	State	Cities and Towns	State		
BOSTON	779,620	\$630,870.48	\$379.71	\$4,308.51	\$1,650.37	\$68,547.55	\$145,374.36	\$12,181.02	\$158,840.54	\$231,937.22	\$7,651.20
WORCESTER	190,757	323,292.44	9,758.55	4,053.27	588.36	15,185.96	28,824.88	68.61	20,536.16	244,214.12	62.50
SPRINGFIELD	142,065	54,163.99	1,013.85	23,887.52	1,005.38	12,105.86	43,745.31	302.16	12,033.71	—	—
FALL RIVER	125,993	54,188.14	—	2,971.65	10.00	1,913.35	15,927.76	482.44	8,846.22	24,430.72	—
CAMBRIDGE	119,669	149,516.74	4.84	3,968.14	10,590.93	10,590.93	35,074.27	6,165.55	36,354.76	57,358.25	—
NEW BEDFORD	119,539	48,553.30	2,464.11	1,338.47	1,207.81	11,341.47	17,086.03	1,654.43	12,060.95	—	—
LOWELL	110,296	40,045.93	—	2,988.72	—	2,246.14	8,403.57	850.90	25,496.60	—	—
LYNN	103,081	42,479.82	1,790.04	2,256.28	98.00	9,859.28	16,875.70	488.50	11,112.02	—	—
SOMERVILLE	99,032	81,805.48	1,366.87	5,469.84	807.17	10,651.57	28,805.80	3,206.06	31,498.17	—	—
LAWRENCE	95,527	39,701.92	791.16	3,855.94	732.00	4,209.90	13,214.59	872.66	16,025.67	—	—
BROCKTON	65,343	36,833.19	11,262.72	4,943.50	958.70	5,403.55	6,224.07	1,743.46	6,297.19	—	—
HOLYOKE	60,335	36,152.53	588.19	3,429.28	191.35	10,748.93	11,450.83	1,681.28	8,062.67	—	—
QUINCY	60,055	143,054.93	34.00	—	429.80	3,257.70	1,007.25	224.00	4,073.92	133,940.16	—
NEWTON	53,003	13,190.71	619.30	954.15	996.32	1,421.14	1,339.18	2,056.13	5,804.49	—	—
MALDEN	51,789	65,814.36	1,728.04	1,918.00	19.59	12,108.01	33,274.47	4,083.41	12,102.43	—	—
HAVERHILL	49,282	32,193.44	4,604.40	2,750.66	321.23	1,985.89	5,022.30	—	11,650.43	65,004.17	—
MEDFORD	47,627	32,093.04	4.00	737.94	1,990.00	13,616.03	14,230.29	1,390.50	8,086.66	—	—
CHELSEA	47,247	39,913.48	—	—	1,720.10	3,219.02	5,206.49	473.35	785.11	—	—
PITTSFIELD	46,577	17,720.10	1,998.52	5,905.71	131.90	3,219.02	12,495.52	38.00	10,385.59	116,282.02	5.75
FITCHBURG	43,609	150,033.94	84.00	2,032.28	596.05	8,150.48	15,810.38	693.33	7,223.55	—	—
SALEM	42,821	38,717.87	2,093.56	1,794.06	202.79	10,894.45	11,397.41	4,060.07	6,924.62	—	—
EVERETT	42,072	32,197.13	—	—	820.43	8,994.60	5,575.83	80.73	2,350.93	—	—
CHICOPEE	41,882	14,990.04	251.70	823.40	—	5,907.45	5,575.83	—	4,964.85	—	—
TAUNTON	39,255	13,347.98	4,234.38	835.73	247.00	1,915.73	1,397.29	1,061.41	8,301.16	—	3.57
WALTHAM	34,746	22,817.72	20.00	1,418.45	286.78	5,187.89	5,300.67	3,657.99	1,057.62	—	—
REVERE	33,261	10,769.56	369.54	1,119.00	67.75	1,948.65	2,258.40	—	1,878.87	—	—
NORTHAMPTON	24,145	5,890.96	—	2,075.50	—	1,277.92	2,005.40	—	1,065.26	—	—
GLOUCESTER	23,375	7,237.69	3,666.60	2,909.62	—	1,452.41	3,463.58	—	4,304.37	—	—
BEVERLY	22,717	12,557.47	3.00	1,691.03	3.00	3,438.60	10,444.05	440.31	1,171.14	—	—
LEOMINSTER	22,685	20,324.36	2,391.88	35.25	713.70	1,472.54	3,263.34	222.65	3,697.62	—	—
ATTLEBORO	20,623	8,623.63	250.00	125.00	125.36	1,289.40	1,273.62	1,640.99	2,537.77	—	—
MELROSE	20,165	2,099.89	—	—	—	279.00	398.36	—	2,537.77	58,142.75	—
PEABODY	19,870	69,101.02	4,448.50	654.45	93.00	1,254.90	2,062.65	—	415.99	—	2.45
WESTFIELD	19,342	6,068.08	2,309.43	65.40	1,700	2,033.20	1,148.61	510.83	663.34	—	—
GARDNER	18,750	8,116.69	1,910.23	1,436.03	1.70	1,548.86	2,045.70	2,222.77	291.88	—	—
WOBURN	18,370	6,542.61	425.61	355.00	—	823.49	2,423.71	—	1,117.80	—	—
MALDENBOROUGH	16,236	6,402.83	174.25	95.84	15.00	2,454.74	2,545.20	—	2,269.99	—	—
NEWBURYPORT	15,656	5,708.72	226.21	701.48	—	1,339.95	1,171.09	—	—	—	—
39 Cities	2,909,767	\$2,431,276.56	\$61,321.29	\$94,139.10	\$14,663.77	\$268,529.36	\$527,967.35	\$53,403.67	\$47,217.14	\$931,309.41	\$7,725.47

1 Institutions Department; Child Welfare Division, \$6,601.20; Parker Hill Buildings, \$1,050.

2 Includes \$540.53 from individuals.

3 From individuals.

<sup>1</sup> Institutions Department; Child Welfare Division, \$6,601.20; Parker Hill Buildings, \$1,050.

<sup>2</sup> Includes \$546.53 from individuals.

<sup>3</sup> From individuals.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*  
6. Soldiers' Benefits.

CITIES.	Popu- lation of 1925	A TOTAL RECEIPTS	B State Aid	C Military Aid	D Soldiers' Burials	E Soldiers' Relief
BOSTON . .	779,620	\$35,803.70	\$23,924.00	\$10,698.70	\$1,181.00	—
WORCESTER . .	190,757	12,471.14	6,206.00	1,957.00	156.83	\$4,151.31
SPRINGFIELD . .	142,065	4,686.53	3,264.00	1,255.00	86.53	81.00
FALL RIVER . .	128,993	3,231.50	1,758.00	1,353.50	120.00	—
CAMBRIDGE . .	119,669	5,967.75	3,966.00	1,608.50	280.00	113.25
NEW BEDFORD . .	119,539	3,973.40	2,910.00	667.00	139.04	257.36
LOWELL . .	110,296	5,346.50	3,792.00	1,462.50	—	92.00
LYNN . .	103,081	8,282.00	6,840.00	1,323.00	119.00	—
SOMERVILLE . .	99,032	6,282.00	4,384.00	1,738.00	160.00	—
LAWRENCE . .	93,527	2,021.50	1,284.00	737.50	—	—
BROCKTON . .	65,343	5,226.00	4,530.00	550.00	146.00	—
HOLYOKE . .	60,335	687.00	612.00	75.00	—	—
QUINCY . .	60,055	2,036.00	1,494.00	542.00	—	—
NEWTON . .	53,003	1,236.00	1,146.00	30.00	60.00	—
MALDEN . .	51,789	3,770.00	3,130.00	400.00	240.00	—
HAVERHILL . .	49,232	4,851.40	3,306.00	1,328.00	122.00	95.40
MEDFORD . .	47,627	1,624.00	1,470.00	154.00	—	—
CHELSEA . .	47,247	1,397.50	1,040.00	357.50	—	—
PITTSFIELD . .	46,877	1,307.50	1,210.00	97.50	—	—
FITCHBURG . .	43,609	1,726.32	1,266.00	135.00	—	325.32
SALEM . .	42,821	4,335.15	3,628.00	652.50	54.65	—
EVERETT . .	42,072	2,433.75	1,662.00	611.75	160.00	—
CHICOPEE . .	41,882	72.00	72.00	—	—	—
TAUNTON . .	39,255	1,878.50	1,316.00	389.50	173.00	—
WALTHAM . .	34,746	1,513.00	1,236.00	137.50	119.50	20.00
REVERE . .	33,261	1,909.80	1,294.00	593.50	22.30	—
NORTHAMPTON . .	24,145	614.00	614.00	—	—	—
GLOUCESTER . .	23,375	2,527.00	2,262.00	265.00	—	—
NORTH ADAMS . .	22,717	972.50	750.00	207.50	—	15.00
BEVERLY . .	22,685	1,980.00	1,980.00	—	—	—
LEOMINSTER . .	22,120	853.50	507.00	326.50	—	20.00
ATTLEBORO . .	20,623	604.00	594.00	10.00	—	—
MELROSE . .	20,165	1,331.21	1,092.00	87.50	—	151.71
PEABODY . .	19,870	1,176.00	1,176.00	—	—	—
WESTFIELD . .	19,342	1,430.00	1,400.00	20.00	—	10.00
GARDNER . .	18,730	579.50	450.00	37.50	92.00	—
WOBURN . .	18,370	1,429.50	692.00	737.50	—	—
MARLBOROUGH . .	16,236	1,847.84	1,256.00	496.00	—	95.84
NEWBURYPORT . .	15,656	2,876.75	2,604.00	137.50	60.00	75.25
39 Cities . .	2,909,767	\$142,291.74	\$102,117.00	\$31,179.45	\$3,491.85	\$5,503.44



TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

## 7. Schools.

CITIES.	Popu- lation of 1925	A  TOTAL RECEIPTS	B  Tuition and Trans- portation of State Wards	C  Other Tuition	D  Sale of Text Books and Supplies	E  Miscella- neous
BOSTON . .	779,620	\$359,964.35	\$72,893.24	\$182,901.00	\$7,201.51	\$96,968.60
WORCESTER . .	190,757	142,718.46	742.26	117,105.68	14,128.62	10,741.90
SPRINGFIELD . .	142,065	228,475.61	—	104,449.01	2,323.01	121,703.59
FALL RIVER . .	128,993	30,920.73	2,017.15	26,518.17	39.08	2,346.33
CAMBRIDGE . .	119,669	39,263.23	4,556.65	6,262.39	215.33	28,228.86
NEW BEDFORD . .	119,539	46,855.53	238.78	36,898.83	651.33	9,066.59
LOWELL . .	110,296	35,536.02	3,900.02	12,234.64	1,256.35	18,145.01
LYNN . .	103,081	42,434.87	7,647.73	19,573.28	955.55	14,258.31
SOMERVILLE . .	99,032	21,098.26	4,279.27	13,209.06	—	3,609.93
LAWRENCE . .	93,527	8,153.79	979.02	6,575.10	368.97	230.70
BROCKTON . .	65,343	1,980.48	—	1,262.28	710.70	7.50
HOLYOKE . .	60,335	10,203.75	642.03	9,066.73	391.99	103.00
QUINCY . .	60,055	16,609.37	3,130.19	7,967.18	52.25	5,459.75
NEWTON . .	53,003	14,887.24	2,760.53	10,490.82	812.78	823.11
MALDEN . .	51,789	6,180.34	3,688.12	248.94	683.59	1,559.69
HAVERHILL . .	49,232	6,873.94	—	5,782.93	765.01	326.00
MEDFORD . .	47,627	24,689.54	3,112.33	256.50	464.55	20,856.16
CHELSEA . .	47,247	6,023.46	1,656.26	583.80	1,387.82	2,395.58
PITTSFIELD . .	46,877	11,994.70	481.56	11,107.97	282.89	122.28
FITCHBURG . .	43,609	5,899.13	337.08	3,350.10	1,303.95	908.00
SALEM . .	42,821	3,161.82	984.43	1,046.44	260.53	870.42
EVERETT . .	42,072	5,611.57	1,783.27	1,955.12	252.97	1,620.21
CHICOPEE . .	41,882	2,088.66	643.64	773.72	433.45	237.85
TAUNTON . .	39,255	30,296.03	1,521.77	28,355.42	29.95	388.89
WALTHAM . .	34,746	4,435.76	837.54	2,458.89	826.48	312.85
REVERE . .	33,261	1,437.74	902.26	68.72	—	466.76
NORTHAMPTON . .	24,145	26,712.81	492.38	14,246.03	89.85	11,884.55
GLOUCESTER . .	23,375	2,191.37	470.94	665.36	535.48	519.59
NORTH ADAMS . .	22,717	9,549.83	85.48	8,475.09	382.26	607.00
BEVERLY . .	22,685	17,011.81	383.42	12,862.55	328.51	3,437.33
LEOMINSTER . .	22,120	7,097.02	428.36	3,526.56	109.27	3,033.21
ATTLEBORO . .	20,623	2,052.53	156.31	1,072.78	666.13	157.31
MELROSE . .	20,165	4,067.11	1,777.76	2,167.13	112.52	9.70
PEABODY . .	19,870	1,676.49	477.55	377.53	—	821.41
WESTFIELD . .	19,342	8,680.58	415.00	7,328.14	14.29	923.15
GARDNER . .	18,730	7,054.30	57.59	6,358.79	154.33	483.59
WOBURN . .	18,370	5,598.54	4,029.23	1,461.12	—	108.19
MARLBOROUGH . .	16,236	4,316.58	3,680.67	145.00	395.98	94.93
NEWBURYPORT . .	15,656	3,808.49	238.05	2,092.55	78.97	1,398.92
<b>39 Cities</b> . .	<b>2,909,767</b>	<b>\$1,207,612.22</b>	<b>\$132,427.87</b>	<b>\$671,281.35</b>	<b>\$38,666.25</b>	<b>\$365,236.75</b>

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

## 8. Libraries.

CITIES.	Population of 1925	A	B	C
		TOTAL RECEIPTS	Fines, Rentals, and Sales	Miscella- neous
BOSTON . . . . .	779,620	\$22,054.37	\$21,444.24	\$610.13
WORCESTER . . . . .	190,757	5,748.19	5,343.41	404.78
SPRINGFIELD . . . . .	142,065	—	—	—
FALL RIVER . . . . .	128,993	2,707.58	2,707.58	—
CAMBRIDGE . . . . .	119,669	2,235.06	2,235.06	—
NEW BEDFORD . . . . .	119,539	1,435.89	1,311.43	124.46
LOWELL . . . . .	110,296	1,044.22	1,044.22	—
LYNN . . . . .	103,081	3,055.91	3,055.91	—
SOMERVILLE . . . . .	99,032	2,406.96	2,406.96	—
LAWRENCE . . . . .	93,527	800.78	800.78	—
BROCKTON . . . . .	65,343	1,419.15	1,419.15	—
HOLYOKE . . . . .	60,335	—	—	—
QUINCY . . . . .	60,055	2,414.14	2,316.92	97.22
NEWTON . . . . .	53,003	8,822.82	8,512.13	310.69
MALDEN . . . . .	51,789	2,325.64	2,325.64	—
HAVERHILL . . . . .	49,232	1,629.35	1,629.35	—
MEDFORD . . . . .	47,627	1,357.93	1,356.09	1.84
CHELSEA . . . . .	47,247	1,333.11	1,325.71	7.40
PITTSFIELD . . . . .	46,877	—	—	—
FITCHBURG . . . . .	43,609	779.40	779.40	—
SALEM . . . . .	42,821	1,131.93	1,102.68	29.25
EVERETT . . . . .	42,072	995.36	995.36	—
CHICOPEE . . . . .	41,882	814.57	807.12	7.45
TAUNTON . . . . .	39,255	317.93	317.93	—
WALTHAM . . . . .	34,746	1,210.82	1,118.22	92.60
REVERE . . . . .	33,261	85.65	85.65	—
NORTHAMPTON . . . . .	24,145	942.11	942.11	—
GLOUCESTER . . . . .	23,375	—	—	—
NORTH ADAMS . . . . .	22,717	751.35	751.35	—
BEVERLY . . . . .	22,685	346.56	346.56	—
LEOMINSTER . . . . .	22,120	1,171.28	1,171.28	—
ATTLEBORO . . . . .	20,623	1,054.65	1,054.65	—
MELROSE . . . . .	20,165	1,179.47	1,179.47	—
PEABODY . . . . .	19,870	—	—	—
WESTFIELD . . . . .	19,342	—	—	—
GARDNER . . . . .	18,730	—	—	—
WOBURN . . . . .	18,370	322.50	322.50	—
MARLBOROUGH . . . . .	16,236	—	—	—
NEWBURYPORT . . . . .	15,656	526.17	306.17	220.00
<b>39 Cities . . . . .</b>	<b>2,909,767</b>	<b>\$72,420.85</b>	<b>\$70,515.03</b>	<b>\$1,905.82</b>

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

## 9. Recreation.

CITIES.	Popu- lation of 1925	A  TOTAL RECEIPTS	B  Parks and Gardens	C  Play- grounds and Gym- nasia	D  Bathhouses and Beaches	E  Celebra- tions and Entertain- ments
BOSTON . .	779,620	\$102,017.12	\$61,449.88	—	\$40,567.24	—
WORCESTER . .	190,757	19,977.39	5,855.10	\$14,122.29	—	—
SPRINGFIELD . .	142,065	19,535.60	17,518.58	295.50	1,721.52	—
FALL RIVER . .	128,993	100.00	100.00	—	—	—
CAMBRIDGE . .	119,669	3,405.09	138.25	745.00	2,521.84	—
NEW BEDFORD . .	119,539	5,700.55	1,375.70	—	4,324.85	—
LOWELL . .	110,296	5,287.25	4,523.95	500.00	263.30	—
LYNN . .	103,081	6,737.15	1,199.34	5,537.81	—	—
SOMERVILLE . .	99,032	818.00	—	—	848.00	—
LAWRENCE . .	93,527	3,972.50	3,972.50	—	—	—
BROCKTON . .	65,343	476.20	—	476.20	—	—
HOLYOKE . .	60,335	332.00	73.75	258.25	—	—
QUINCY . .	60,055	953.33	953.33	—	—	—
NEWTON . .	53,003	102.29	—	102.29	—	—
MALDEN . .	51,789	25.00	25.00	—	—	—
HAVERHILL . .	49,232	96.34	96.34	—	—	—
MEDFORD . .	47,627	—	—	—	—	—
CHELSEA . .	47,247	29.50	—	29.50	—	—
PITTSFIELD . .	46,877	895.65	330.00	—	565.65	—
FITCHBURG . .	43,609	600.40	600.40	—	—	—
SALEM . .	42,821	2,744.33	1,547.74	—	1,196.59	—
EVERETT . .	42,072	18,563.23	215.00	18,348.23	—	—
CHICOPEE . .	41,882	—	—	—	—	—
TAUNTON . .	39,255	—	—	—	—	—
WALTHAM . .	34,746	500.00	200.00	300.00	—	—
REVERE . .	33,261	—	—	—	—	—
NORTHAMPTON . .	24,145	—	—	—	—	—
GLOUCESTER . .	23,375	1,083.20	971.70	—	111.50	—
NORTH ADAMS . .	22,717	85.00	5.00	80.00	—	—
BEVERLY . .	22,685	665.50	—	—	665.50	—
LEOMINSTER . .	22,120	—	—	—	—	—
ATTLEBORO . .	20,623	230.00	130.00	100.00	—	—
MELROSE . .	20,165	418.45	87.75	—	330.70	—
PEABODY . .	19,870	—	—	—	—	—
WESTFIELD . .	19,342	.80	—	.80	—	—
GARDNER . .	18,730	4,866.87	—	—	4,866.87	—
WOBURN . .	18,370	—	—	—	—	—
MARLBOROUGH . .	16,236	—	—	—	—	—
NEWBURYPORT . .	15,656	.50	.50	—	—	—
<b>39 Cities . .</b>	<b>2,909,767</b>	<b>\$200,249.24</b>	<b>\$101,369.81</b>	<b>\$40,895.87</b>	<b>\$57,983.56</b>	<b>—</b>

TABLE V. — Interest Receipts (Detail of "All Other," Column G, Table III).

CITIES.	A TOTAL RECEIPTS	B On Deposits	C On Taxes	D On Special Assessments	E. ON TRUST AND INVESTMENT FUNDS					F Miscellaneous	
					PUBLIC TRUST FUNDS						
					Charity	School	Library	Cemetery (for General Care)	Other		
BOSTON	\$1,873,624.22	\$225,035.73	\$400,007.70	\$158,441.31	\$48,553.78	\$28,533.73	\$27,469.92	\$600.00	\$949,915.33	\$35,066.72	—
WORCESTER	215,945.36	34,663.47	125,455.93	7,741.49	21,930.18	1,437.35	6,176.25	—	17,017.89	1,406.38	\$116.42
SPRINGFIELD	140,414.78	27,638.51	88,238.37	21,177.39	1,742.64	—	—	—	1,024.13	—	593.54
FALL RIVER	107,489.95	22,890.36	78,306.35	37.73	—	2,512.23	2,995.00	—	—	—	748.28
CAMBRIDGE	76,367.17	13,796.50	57,350.36	1,547.04	655.29	2,993.91	14,666.34	—	1,266.86	3,443.73	19,000
NEW BEDFORD	74,618.85	33,115.29	33,115.32	2,670.60	—	2,993.91	14,666.34	—	—	—	93.66
LOWELL	67,294.36	10,760.18	49,684.02	391.59	1,546.73	9.09	4,857.25	45.50	—	—	—
LYNN	49,774.44	8,263.16	32,651.77	65.53	113.46	162.26	3,411.21	—	778.14	4,328.91	—
SOMERVILLE	64,005.02	39,521.25	22,559.62	748.05	75.05	229.50	243.00	—	—	—	—
SALEM	36,360.25	7,818.59	28,049.24	—	3,525.22	191.90	369.39	—	57.52	—	—
BROCKTON	43,050.92	7,586.36	28,756.02	2,813.93	3,525.22	—	1,365.02	—	120.00	31,710.00	—
HOLYOKE	89,045.50	26,824.41	28,869.75	32.00	1,469.34	—	—	150.63	—	—	—
QUINCY	99,795.69	17,063.51	52,696.90	9,389.71	1,572.73	22.98	2,077.56	—	640.44	2,584.84	325.28
NEWTON	56,556.01	6,423.73	27,310.28	16,467.70	703.20	—	19,178.87	—	83.51	632.04	—
MALDEN	61,496.80	15,499.23	26,581.96	223.18	64.01	224.63	8,210.33	47.48	359.43	2,084.87	—
HAVERHILL	52,219.25	13,060.14	26,758.02	246.56	627.19	1,250.00	158.73	—	1,240.89	—	1,436.54
MEDFORD	61,492.70	26,115.45	23,748.16	4,877.38	2,665.55	—	689.84	—	400.00	—	—
CHELSEA	60,105.52	7,522.27	51,166.82	174.73	151.86	—	—	—	—	—	—
PITTSFIELD	20,726.77	4,782.22	12,839.51	3,105.04	17,623.51	503.16	2,108.55	—	2,401.45	—	—
FITCHBURG	59,612.23	13,613.13	21,383.29	1,979.14	6,288.90	1,111.10	2,497.81	1,814.90	1,233.19	—	2,328.04
SALISBURY	35,863.84	5,609.65	14,948.57	1.68	2,718.76	—	3,827.72	—	—	—	—
EVERETT	31,328.30	9,803.23	14,013.09	965.50	683.75	—	542.95	355.04	—	—	—
CHICPEE	22,113.16	6,117.74	14,390.99	82.69	—	—	1,817.10	—	—	—	—
TAUNTON	38,142.21	5,431.29	26,320.91	587.88	2,116.32	—	774.07	211.97	—	2,894.57	—
WALTHAM	39,876.77	4,431.29	26,320.91	3,127.64	—	—	191.08	499.14	6.27	—	—
REVERE	29,900.21	3,706.87	25,639.07	356.32	1,868.38	243.62	19,980.97	26.70	233.69	2.89	—
NORTHAMPTON	36,401.73	5,790.90	7,619.18	165.85	2,438.57	640.00	52.56	—	1,383.58	458.87	—
GLoucester	16,630.87	5,237.06	6,912.07	—	243.58	—	—	—	—	—	—
NORTH ADAMS	4,388.42	1,610.65	2,232.76	—	33.58	—	—	—	—	—	—
BEVERLY	19,384.48	5,837.17	7,102.24	1,398.50	233.20	163.85	4,559.13	—	—	—	—
LEOMINSTER	12,793.81	5,215.81	6,127.30	—	339.38	150.00	137.50	67.78	—	555.84	39
ATTLEBORO	30,447.41	3,851.01	4,897.75	126.17	12,748.40	70.14	930.57	—	3,293.70	4,558.62	41.19
MELROSE	33,473.73	8,982.93	17,567.45	6,163.14	57.74	121.69	172.33	—	460.00	—	—
PEABODY	16,267.62	3,382.14	8,547.44	41.94	4,104.43	—	—	—	—	—	—
WESTFIELD	32,444.21	20,769.57	11,511.50	15.90	—	—	—	70.81	70.81	—	—
GARDNER	11,698.07	3,219.06	5,487.55	2,992.12	—	—	—	—	—	—	—
WOBURN	23,330.43	7,786.36	9,036.61	261.99	370.29	335.94	5,479.76	—	490.43	—	—
MARLBOROUGH	10,999.28	2,179.43	7,248.31	—	370.29	249.49	651.01	—	38.76	—	—
NEWBURYPORT	20,058.16	2,264.49	5,727.10	—	705.76	835.91	4,716.03	—	4,780.90	1,027.97	—
39 Cities	\$3,755,539.10	\$658,069.93	\$1,420,632.68	\$248,437.42	\$135,288.64	\$61,663.50	\$142,894.57	\$3,919.95	\$986,806.49	\$91,816.68	\$6,009.24



TABLE VI. Summary of Revenue Receipts.

CITIES.	A TOTAL RECEIPTS	B Taxes	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special As- sessments	H Privileges	I Depart- mental	J Public Service En- terprises	K Cemeteries	L Interest
BOSTON	\$74,798,190.43	\$59,617,844.56	\$341,988.53	\$298,005.43	\$638,705.05	\$3,773.02	\$885,241.40	\$59,518.00	\$2,300,820.88	\$7,002,413.90	\$76,811.74	\$3,513,007.92
WORCESTER	13,489,910.10	10,995,965.65	33,825.59	22,594.68	123,418.80	4.00	225,100.48	10,821.21	803,670.81	819,405.52	60,183.82	334,844.75
SPRINGFIELD	11,359,876.32	9,562,630.85	33,073.23	42,295.01	125,403.37	2,598.55	243,676.88	300.00	502,546.30	683,442.10	33,071.57	146,883.25
FALL RIVER	7,733,245.63	6,761,641.32	16,212.27	13,956.28	90,230.59	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
CAMBRIDGE	7,733,786.13	6,447,387.79	38,133.02	17,253.93	32,112.83	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
NEW BEDFORD	9,984,387.79	6,089,366.07	13,606.83	16,571.01	128,402.47	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
LOWELL	5,344,553.71	4,380,191.52	13,900.06	49,116.88	73,107.35	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
LYNN	5,067,301.02	4,184,151.61	25,456.19	27,722.50	30,133.43	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
SOMERVILLE	4,425,243.74	3,657,647.42	16,722.05	43,561.12	34,658.12	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
LAVERGNE	4,554,487.50	4,072,647.42	10,952.29	11,207.19	45,322.76	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
BROCKTON	3,581,475.85	2,934,387.02	10,691.60	9,895.21	54,230.75	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
HOLYOKE	4,772,473.13	3,941,905.00	11,177.57	28,800.72	51,494.25	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
QUINCY	4,687,177.42	3,778,103.51	18,304.52	6,620.83	48,818.01	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
NEWTON	4,914,873.03	4,227,642.30	3,144.00	3,205.29	64,986.45	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
MALDEN	2,740,839.36	2,206,657.81	8,849.53	18,493.18	12,559.90	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
HAYVERHILL	2,531,296.57	2,106,356.78	9,713.23	7,379.15	11,830.41	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
MEDFORD	2,823,535.31	2,360,385.13	10,432.31	7,276.25	11,830.41	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
CHelsea	2,712,569.75	2,371,644.59	10,593.65	7,379.15	11,991.93	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
PITTSFIELD	2,439,339.80	2,039,973.45	7,552.83	8,768.19	19,335.86	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
FITCHBURG	2,337,887.87	1,940,101.14	8,492.11	3,503.16	14,436.91	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
SALEM	2,325,135.98	1,836,124.61	6,237.99	6,899.92	28,808.59	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
EVERETT	2,325,337.75	1,786,794.40	5,231.00	6,893.05	24,841.99	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
CHICOPPE	2,397,599.13	1,510,132.91	5,068.65	1,486.95	14,411.33	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
TAUNTON	2,281,078.09	1,983,384.94	3,280.10	5,629.66	13,333.72	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
WALHAM	1,248,412.51	1,027,958.34	16,331.18	4,869.95	8,924.30	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
REVERE	1,084,780.17	856,817.52	3,812.04	5,282.30	36,316.80	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
NORTHAMPTON	1,399,916.63	1,173,502.06	5,302.02	2,437.00	11,407.33	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
GLOUCESTER	924,902.33	775,881.32	1,826.20	2,437.00	5,750.87	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
NORTH ADAMS	1,623,688.23	1,444,340.79	3,036.50	1,816.56	14,941.86	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
BEVERLY	949,595.76	778,030.79	1,721.00	3,094.25	12,845.91	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
LEMINSTER	1,100,779.27	917,905.85	2,547.32	6,037.05	9,355.23	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
ATLBOURG	1,316,672.35	1,102,480.42	3,552.79	7,097.50	4,652.54	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
MELROSE	823,992.85	729,282.85	2,219.50	11,090.30	3,770.00	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
PEABODY	1,459,644.32	794,248.20	4,400.25	7,157.28	28,281.99	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
WESTFIELD	1,413,694.69	747,640.16	3,168.50	3,769.49	6,817.04	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
GARDNER	908,800.12	797,544.03	2,044.25	2,965.15	2,419.37	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
WOBURN	1,024,474.58	768,415.22	1,375.50	2,129.00	5,793.91	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
MARLBOROUGH	564,883.67	440,380.00	1,459.00	1,679.77	7,473.50	43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
NEWBURYPORT						43.30	17,145.83	400.00	163,704.40	283,143.46	37,455.89	199,298.38
39 Cities	\$202,583,121.33	\$164,405,171.54	\$725,251.43	\$723,462.37	\$1,961,101.69	\$7,127.88	\$2,327,524.97	\$74,759.88	\$7,089,677.13	\$18,632,639.84	\$661,083.74	\$5,975,320.86

1 Includes \$9 from administration of trust funds.

2 Includes \$25 from administration of trust funds.

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## **DIVISION C**

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### **PAYMENTS FOR MAINTENANCE AND INTEREST**

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TABLE VII. — *Maintenance of Departments.*  
1. *General Government.*

Cities.	Population of 1925	A Total Ex- PENSES	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
BOSTON .	779,020	\$1,959,989.68	\$74,173.17	\$76,488.21	\$754,441.32	\$777,638.40	\$277,248.58
WORCESTER .	190,757	413,385.65	13,712.48	21,051.20	155,321.01	160,373.32	62,927.64
SPRINGFIELD .	142,065	461,238.75	4,217.76	11,063.71	171,019.47	168,597.56	105,740.25
FALL RIVER .	128,993	257,921.44	15,193.83	8,668.81	81,576.11	118,371.78	34,110.91
CAMBRIDGE .	119,669	329,908.41	23,936.17	90,313.25	105,599.35	116,402.42	56,656.22
NEW BEDFORD .	119,539	240,816.46	8,656.60	15,457.63	76,294.69	196,708.60	43,728.94
LOWELL .	110,296	283,838.80	8,843.03	12,599.83	92,814.42	136,770.59	32,851.93
LYNN .	103,081	167,809.34	6,390.20	8,705.42	73,458.65	58,776.24	20,478.83
SOMERVILLE .	99,032	167,375.15	11,794.12	11,782.16	67,144.12	62,799.49	13,855.26
LAWRENCE .	93,527	167,669.65	—	19,041.21	60,067.87	66,733.78	21,226.79
BROCKTON .	65,343	147,984.70	1,151.26	7,557.83	54,933.35	60,509.72	23,832.51
HOLYOKE .	60,335	155,814.71	1,407.97	8,235.91	53,966.43	67,640.89	24,563.51
QUINCY .	60,055	149,306.76	6,434.49	8,920.81	65,799.69	57,347.21	10,894.56
NEWTON .	53,003	190,374.82	1,421.15	7,309.32	59,874.50	95,648.59	26,121.26
MAIDEN .	51,789	97,390.82	3,187.59	7,233.17	45,724.67	38,206.67	3,038.72
HAVERHILL .	49,232	100,970.58	—	12,319.83	40,852.78	31,831.80	15,966.17
MEDFORD .	47,627	149,965.82	9,386.41	8,826.45	49,176.98	62,770.45	19,805.53
CHELSEA .	47,247	120,054.08	8,929.85	9,772.56	34,173.04	34,672.33	32,506.30
PITTSFIELD .	46,877	92,580.35	1,512.61	2,047.86	40,253.44	43,459.04	5,307.40
FITCHBURG .	43,609	104,132.85	4,976.10	4,470.55	38,473.43	47,864.16	8,343.61
SALEM .	42,821	92,469.46	7,579.99	5,992.13	34,667.79	39,874.18	4,346.37
EVERETT .	42,072	114,596.63	9,308.06	9,159.10	45,513.64	45,775.86	4,839.97
CHICPEE .	41,882	90,373.10	1,112.67	4,926.30	44,261.12	29,212.80	10,830.31
TAUNTON .	39,255	72,397.00	5,215.27	5,146.80	30,632.20	25,325.87	5,846.80
WALTHAM .	34,746	115,785.12	6,517.78	10,391.45	33,192.30	50,331.53	15,349.00
REVERE .	33,261	75,553.42	3,481.07	8,086.06	26,981.29	28,890.25	8,148.75
NORTHAMPTON .	24,145	49,219.63	—	1,833.69	19,145.00	19,276.92	8,782.91
GLoucester .	23,375	80,626.63	179.91	9,086.99	35,130.56	28,021.55	8,386.93
NORTH ADAMS .	22,717	47,933.88	183.30	1,112.96	21,973.75	20,891.08	3,772.79
BEVERLY .	22,085	69,643.88	4,296.63	4,645.42	27,622.40	27,405.22	5,674.21
LEOMINSTER .	22,120	50,051.57	2,973.52	1,799.31	21,313.46	8,499.66	15,465.62
ATTLEBORO .	20,623	53,690.76	77.67	3,325.78	21,748.27	25,190.48	3,348.56
MELROSE .	20,165	83,623.45	2,497.28	4,806.11	26,303.37	35,656.22	14,300.47
PEABODY .	20,870	60,803.97	3,079.11	4,284.83	23,964.21	12,713.94	16,761.88
WESTON .	19,342	39,949.14	1,852.87	1,643.72	18,041.13	14,928.06	3,483.36
GARDNER .	18,730	36,346.26	2,428.21	3,087.31	14,544.59	12,542.33	3,743.82
WOBURN .	18,370	53,456.95	1,459.65	3,450.86	20,730.51	21,583.49	6,232.44
MAHAROUGH .	16,236	38,527.39	3,318.71	2,157.30	15,948.93	12,934.93	4,167.52
NEWBURYPORT .	15,656	25,805.76	521.30	1,284.18	12,400.79	6,670.00	4,929.49
39 Cities .	2,909,767	\$7,002,423.62	\$261,440.79	\$368,090.02	\$2,616,284.23	\$2,769,017.41	\$987,591.17

TABLE VII. — Maintenance of Departments — Continued.  
I D. Financial Departments of General Government.

CITIES.	TOTAL EXPENSES	FINANCIAL					
		Auditor, Accountant, and Auditing	Treasurer	Collector	Assessors	Licenses Commissioners	
		Other Finance Offices and Accounts					
BOSTON	\$754,441.32	\$77,992.96	\$63,540.36	\$222,491.88	\$302,088.74	\$28,476.41	\$39,850.97
WORCESTER	155,321.01	25,556.95	164,636.84	—	54,898.18	7,964.05	2,264.99
SPRINGFIELD	171,619.47	27,676.51	24,121.41	42,571.04	75,984.85	472.56	793.10
FALL RIVER	81,576.11	13,303.00	13,045.34	18,395.96	31,491.26	—	5,340.55
CAMBRIDGE	105,599.35	16,784.25	149,313.84	—	33,534.56	4,991.70	975.00
NEW BEDFORD	76,294.69	14,865.77	135,624.30	—	21,400.88	3,216.24	1,187.50
LOWELL	92,814.42	17,300.36	131,258.96	—	26,746.41	5,370.09	12,138.60
LYNN	73,458.65	10,280.26	10,686.32	16,927.69	33,404.61	712.50	1,447.27
SOMERVILLE	67,144.12	7,962.41	129,424.75	—	20,091.71	3,015.25	1,650.00
LAWRENCE	60,657.87	9,770.56	10,711.09	20,178.27	16,364.11	2,598.84	1,045.00
BROCKTON	54,933.35	6,976.91	9,978.25	18,925.74	21,446.56	15.89	1,290.00
HAYDEN	53,906.43	7,783.67	9,670.45	13,219.43	22,169.22	705.00	412.66
QUINCY	63,799.69	7,558.51	8,577.09	18,027.71	29,278.88	227.50	2,130.00
NEWTON	59,874.50	11,291.69	120,838.90	—	25,815.37	—	1,928.54
MALDEN	45,724.67	6,552.90	117,291.56	—	19,710.21	—	2,170.00
HAVERTHILL	49,852.78	9,493.59	112,161.06	—	17,765.63	778.75	653.75
MEDFORD	49,176.98	7,924.31	5,298.77	17,091.45	17,537.45	1,513.00	1,325.00
CHELSEA	34,173.04	4,513.90	13,302.01	—	14,671.31	—	172.82
PITTSFIELD	40,253.44	5,285.03	4,912.05	9,659.13	19,497.23	—	900.00
FITCHBURG	38,473.43	8,922.62	14,269.72	—	14,151.09	—	1,100.00
SALEM	34,607.79	4,215.03	5,209.15	8,573.49	16,295.12	—	375.00
EVERETT	45,513.64	8,418.97	9,112.40	9,219.67	16,595.79	246.81	1,920.00
CHESTER	44,261.12	8,788.35	5,943.04	14,791.62	14,791.62	270.73	1,485.25
TAUNTON	30,632.20	5,802.94	110,785.45	12,982.13	11,892.71	594.05	1,647.05
WALTHAM	33,192.30	5,687.71	115,363.50	—	10,768.09	—	1,370.00
REVERE	26,981.29	3,339.51	6,325.41	7,044.07	9,017.30	300.00	928.00
NORTHAMPTON	19,145.60	4,008.17	2,902.22	5,291.66	5,956.35	147.20	240.00
GLOUCESTER	35,130.56	6,230.78	5,978.07	8,325.01	13,901.70	—	695.00
NORTH ADAMS	21,973.75	3,517.31	19,391.40	—	8,462.54	—	602.50
BEVERLY	27,632.40	3,859.18	4,756.43	6,491.58	12,165.21	—	350.00
LEOMINSTER	21,313.46	5,945.89	3,875.48	4,170.64	6,661.45	—	660.00
ATTLEBORO	21,748.27	3,617.86	3,338.05	5,986.06	8,356.30	—	450.00
MELROSE	26,303.37	4,802.58	5,448.88	6,545.12	8,672.84	91.75	742.50
PEABODY	23,904.21	4,228.70	3,301.05	6,464.44	9,727.52	—	242.50
WESTFIELD	18,041.13	2,216.04	17,308.26	—	7,043.13	173.70	1,300.00
GARDNER	14,544.59	3,083.44	1,746.15	3,865.00	5,890.00	—	655.00
WOBURN	20,730.51	3,363.42	3,471.72	6,252.08	6,988.29	—	321.00
MARLBOROUGH	15,918.93	2,125.15	1,672.10	—	6,428.03	352.65	89.23
NEWBURYPORT	12,400.79	2,478.39	1,468.37	—	5,364.80	—	—
39 Cities	\$2,616,284.23	\$383,425.58	\$561,149.20	\$488,699.25	\$1,008,926.75	\$62,234.67	\$111,848.78

1 Treasurer and collector.



TABLE VII. — Maintenance of Departments — Continued.  
*1 E. Other General Departments of General Government.*

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS							
		Law	City Clerk	City Messenger	Public Works	Engineering	Super- intendent of Buildings	Election and Registration	Miscellaneous
BOSTON . . .	\$777,638.40	\$141,123.17	\$48,994.19	—	\$87,166.21	—	\$24,684.34	\$354,305.81	\$121,164.68
WORCESTER . . .	169,373.32	15,983.18	20,650.03	\$6,121.63	—	\$19,058.85	34,271.17	49,792.39	14,496.07
SPRINGFIELD . . .	168,597.56	14,799.21	18,917.42	2,500.00	9,500.43	52,050.89	23,193.87	35,389.71	12,046.03
FALL RIVER . . .	118,371.78	23,864.16	17,146.61	6,966.23	—	9,205.27	10,465.17	52,185.83	4,808.51
CAMBRIDGE . . .	116,402.42	16,528.19	18,313.42	5,359.64	—	13,476.60	10,471.82	51,127.88	1,124.87
NEW BEDFORD . . .	99,708.60	6,365.24	26,508.08	507.67	—	26,413.98	10,164.47	25,933.86	815.30
LOWELL . . .	130,750.59	27,652.80	15,841.91	2,470.30	—	19,468.00	8,726.84	48,780.00	13,810.74
LYNN . . .	58,776.24	13,293.85	9,378.31	3,555.09	—	10,552.36	8,215.28	14,923.72	2,412.72
SOMERVILLE . . .	62,799.49	5,017.33	13,646.54	2,159.06	—	10,445.73	8,481.62	21,171.18	482.00
LAWRENCE . . .	66,733.78	4,600.00	8,905.40	4,502.92	14,598.82	21,159.30	6,328.10	28,657.06	7,167.70
BROCKTON . . .	60,509.72	5,445.34	9,639.55	2,159.06	7,741.31	11,810.40	3,556.47	16,405.48	1,531.45
HOLYOKE . . .	67,640.89	4,569.50	7,515.61	4,502.92	—	19,012.41	—	20,385.57	102.00
QUINCY . . .	57,347.21	4,359.45	6,692.62	800.00	—	19,012.41	—	17,999.01	742.41
NEWTON . . .	95,648.59	8,505.98	14,917.76	2,098.91	—	37,328.49	—	12,864.49	2,530.11
MALDEN . . .	38,206.67	4,341.44	6,560.55	2,539.31	—	11,678.88	—	12,864.49	922.00
HAVERHILL . . .	31,831.80	4,346.86	6,871.91	403.25	—	6,641.10	1,064.00	10,350.27	2,154.41
MEDFORD . . .	62,770.45	7,037.73	8,016.56	2,925.85	—	19,781.74	—	18,556.07	6,432.50
CHELSEA . . .	34,672.33	6,929.08	7,669.43	3,857.56	—	4,795.51	1,861.89	9,558.86	—
PITTSFIELD . . .	43,459.04	1,927.14	7,595.25	2,039.95	9,000.62	10,705.44	—	13,993.14	237.45
FITCHBURG . . .	47,864.16	3,800.00	7,997.43	2,059.95	10,168.97	4,474.27	5,162.57	11,369.57	2,831.40
SALEM . . .	39,874.18	5,756.57	6,231.14	2,005.57	—	9,116.04	—	10,396.94	4,788.57
EVERETT . . .	45,775.86	2,646.40	7,159.15	2,242.70	6,340.85	13,499.12	1,579.35	12,224.19	1,657.45
CHICOPEE . . .	29,242.80	4,091.62	5,973.38	2,223.68	—	8,937.43	—	8,001.57	15.12
TAUNTON . . .	25,525.87	1,213.95	6,710.96	2,223.68	—	2,929.81	2,372.50	10,618.65	189.00
WALTHAM . . .	50,331.53	6,452.34	5,431.97	1,500.00	—	19,525.77	2,500.00	7,650.31	8,071.14
REVERE . . .	28,850.25	3,238.17	3,542.49	1,600.00	8,976.40	4,892.30	—	7,368.08	922.81
NORTHAMPTON . . .	19,276.92	1,220.40	6,213.95	1,275.00	—	4,476.50	—	6,070.82	20.25
GLoucester . . .	28,021.55	3,305.09	7,134.19	1,871.60	—	4,829.43	—	8,867.13	2,014.11
NORTH ADAMS . . .	20,891.08	1,236.00	4,858.70	—	4,503.39	5,689.69	—	4,573.45	29.85
BEVERLY . . .	27,405.22	2,300.00	5,898.28	1,721.08	4,359.53	5,144.90	—	7,981.43	—
LEOMINSTER . . .	2,291.60	2,291.60	2,485.78	—	—	—	—	3,661.30	60.98
ATTLEBORO . . .	1,079.39	2,927.50	2,927.50	1,205.84	7,899.61	6,467.06	—	4,139.94	1,471.14
MELROSE . . .	35,656.22	1,520.69	4,081.68	—	14,530.14	7,529.11	—	7,846.26	148.43
PEABODY . . .	12,713.91	3,272.90	3,900.56	—	—	—	—	5,540.48	—
WESTFIELD . . .	14,928.06	1,086.06	4,365.67	—	6,142.18	—	—	3,334.15	—
GARDNER . . .	12,542.33	2,030.29	2,830.00	—	—	3,579.70	—	3,776.34	—
WOBURN . . .	21,583.49	1,351.41	3,813.63	550.00	8,029.74	387.61	—	7,451.10	—
MALBOROUGH . . .	12,934.93	2,260.19	3,493.48	—	—	4,149.73	—	3,031.53	—
NEWBURYPORT . . .	6,670.00	989.92	2,559.01	200.00	—	—	—	2,930.07	—
39 Cities . . .	\$2,769,017.41	\$367,863.55	\$371,390.10	\$58,952.84	\$198,964.20	\$419,635.48	\$192,305.83	\$955,107.21	\$214,798.20

TABLE VII. — Maintenance of Departments — Continued.  
2. Protection of Persons and Property.

CITIES.	Population of 1925	A TOTAL EXPENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Persons and Property
BOSTON . . . . .	779,020	\$9,881,992.99	\$5,365,267.18	\$4,017,838.38	\$19,703.35	\$415,940.79	\$44,798.85	\$18,444.44
Worcester . . . . .	190,757	1,986,349.17	984,939.82	891,224.08	2,803.62	67,173.81	32,961.06	7,250.78
Springfield . . . . .	142,065	1,609,841.13	692,357.07	810,647.36	963.32	62,048.95	43,799.43	25.00
Fall River . . . . .	128,993	1,033,367.79	523,440.25	471,908.16	1,776.81	20,146.86	12,066.05	4,029.66
Cambridge . . . . .	119,669	1,153,434.09	568,930.85	463,741.36	1,997.68	25,248.83	21,276.65	72,238.72
New Bedford . . . . .	110,539	1,166,555.50	602,313.93	499,058.49	1,443.57	42,542.04	21,052.22	145.25
Lowell . . . . .	110,296	836,837.57	374,326.92	423,230.41	2,058.90	26,200.47	10,885.87	155.00
LYNN . . . . .	103,081	770,955.57	311,788.15	404,147.48	2,374.34	9,712.43	10,923.81	32,009.36
SOMERVILLE . . . . .	99,032	687,879.64	299,349.14	333,085.16	1,579.97	13,495.36	13,495.36	29,484.93
LAWRENCE . . . . .	93,527	732,874.07	341,282.16	366,139.97	1,551.19	15,574.27	4,205.48	4,121.00
BROCKTON . . . . .	65,343	488,930.88	192,773.74	268,042.31	268.37	13,332.41	12,797.70	1,716.35
HOLYOKE . . . . .	60,835	615,393.35	252,671.93	346,294.25	618.35	9,649.41	6,159.41	—
QUINCY . . . . .	60,055	538,736.50	255,259.16	251,095.93	403.26	13,601.99	17,198.26	1,177.90
NEWTON . . . . .	53,003	620,478.76	295,109.37	257,305.84	1,424.90	20,026.64	45,694.53	917.48
MALDEN . . . . .	51,789	395,975.97	162,014.86	203,966.99	2,071.01	13,650.04	637.65	637.65
HAVERHILL . . . . .	49,282	398,177.80	127,234.71	224,465.50	378.41	7,763.50	17,635.14	980.54
MEDFORD . . . . .	47,627	351,170.44	151,096.94	173,773.57	2,495.28	8,593.32	5,041.03	980.54
CHELSEA . . . . .	47,247	484,583.10	201,665.32	241,388.05	163.63	11,016.52	1,566.08	28,583.50
PITTSBURG . . . . .	46,877	281,303.78	140,841.09	113,639.88	943.40	9,593.42	5,131.31	9,132.08
FITCHBURG . . . . .	43,609	310,063.60	118,015.01	173,126.96	1,021.89	10,036.27	6,379.72	2,063.13
SALEM . . . . .	42,821	297,893.42	129,298.16	133,912.63	—	4,943.90	15,290.59	14,448.14
EVERETT . . . . .	42,072	406,530.81	148,422.29	219,885.82	689.72	13,751.78	—	23,781.20
CHICOPEE . . . . .	41,882	305,439.22	130,480.61	175,723.70	—	6,766.81	2,368.10	8,156.79
TAUNTON . . . . .	39,255	263,914.60	108,571.71	133,014.51	26.04	2,338.28	11,807.27	100.00
WALHAM . . . . .	34,746	302,252.15	117,062.49	117,569.43	1,461.03	6,743.48	24,822.04	34,593.68
REVERE . . . . .	33,261	235,179.35	83,108.94	133,257.73	—	5,699.04	4,265.38	8,848.26
NORTHAMPTON . . . . .	24,145	139,587.53	48,427.63	81,247.14	750.00	5,623.08	3,479.68	60.00
GLOUCESTER . . . . .	23,375	203,752.81	82,304.63	101,539.67	—	2,806.55	13,499.07	4,637.80
NORTH ADAMS . . . . .	22,717	123,996.61	57,520.11	58,543.76	1,718.56	2,723.00	5,51.94	12,921.66
BEVERLY . . . . .	22,685	255,196.30	98,014.11	133,080.32	—	5,292.71	5,887.50	4,637.80
LEOMINSTER . . . . .	22,120	111,194.53	25,491.44	71,529.42	—	4,894.16	8,929.51	350.00
ATLEBORO . . . . .	20,623	169,280.29	49,218.86	113,141.66	91.21	2,157.33	4,081.73	589.50
MILFORD . . . . .	20,165	150,160.19	63,289.38	73,917.61	587.79	6,155.18	5,849.96	360.27
PEABODY . . . . .	19,870	164,103.97	50,508.66	97,827.77	—	4,992.20	2,696.64	948.26
WESTFIELD . . . . .	19,342	109,831.83	46,441.54	52,633.81	3,032.87	4,976.97	3,814.44	50.00
GARDNER . . . . .	18,730	93,305.99	26,476.55	58,425.00	—	6,590.00	4,236.47	261.69
WOBURN . . . . .	18,370	108,170.59	41,020.99	58,390.22	2,078.44	2,182.78	1,915.51	800.00
MARLBOROUGH . . . . .	16,236	90,409.74	38,356.71	43,038.05	150.00	2,949.44	5,228.88	—
NEWBURYPORT . . . . .	15,656	74,684.10	37,797.36	29,641.11	—	1,216.75	—	—
39 Cities . . . . .	2,909,767	\$27,960,505.73	\$13,353,150.37	\$12,822,461.49	\$56,628.91	\$903,280.16	\$487,545.53	\$337,439.27

TABLE VII. — *Maintenance of Departments* — Continued.2 B. *Police Department.*

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Fuel and Light	E Maintenance of Buildings and Grounds	F Other Expenses
BOSTON . . .	\$5,365,267.18	\$4,862,489.76	\$238,088.31	\$71,428.30	\$97,076.84	\$96,183.97
WORCESTER . . .	984,939.82	907,873.27	41,120.86	5,920.78	8,221.85	21,803.06
SPRINGFIELD . . .	692,357.07	640,639.65	25,078.20	4,619.49	2,876.69	19,143.04
FALL RIVER . . .	523,440.25	496,875.54	9,839.40	5,273.49	3,170.52	8,281.30
CAMBRIDGE . . .	568,930.85	540,022.82	20,071.10	1,219.83	1,249.70	6,367.40
NEW BEDFORD . . .	602,313.93	576,318.51	9,881.49	4,020.56	4,079.75	8,013.62
LOWELL . . .	374,326.92	356,400.84	5,656.30	1,903.36	6,188.72	4,177.70
LYNN . . .	311,788.15	284,977.30	17,113.36	2,472.07	1,758.19	5,467.23
SOMERVILLE . . .	299,349.14	286,943.59	3,558.16	2,278.30	1,336.45	5,232.64
LAWRENCE . . .	341,282.16	323,120.79	7,566.98	1,900.59	2,341.08	6,352.72
BROCKTON . . .	192,773.74	178,049.66	6,080.08	2,026.00	2,464.88	4,153.12
HOLYOKE . . .	252,671.93	241,995.23	7,622.57	—	127.28	2,926.85
QUINCY . . .	255,259.16	239,299.94	9,680.47	2,651.55	1,164.59	2,462.61
NEWTON . . .	295,109.37	282,456.44	4,180.43	1,463.69	2,881.72	4,127.09
MALDEN . . .	162,014.86	152,792.80	5,441.19	1,419.26	721.22	1,640.39
HAVERHILL . . .	147,234.71	137,248.79	5,585.75	617.48	1,307.98	2,474.71
MEDFORD . . .	151,696.94	144,204.02	3,676.09	969.59	426.10	2,421.14
CHELSEA . . .	201,665.32	184,968.86	5,277.27	2,208.12	6,546.33	2,664.74
PITTSFIELD . . .	140,841.09	132,535.63	4,563.35	1,537.46	95.66	2,108.99
FITCHBURG . . .	118,015.61	109,647.74	2,522.57	1,516.03	1,418.34	2,910.93
SALEM . . .	129,298.16	123,703.48	2,376.02	1,465.53	743.42	1,009.71
EVERETT . . .	148,422.29	143,499.22	2,490.38	664.79	728.31	1,039.59
CHICOPEE . . .	120,480.61	115,544.71	2,781.19	172.25	288.31	1,694.15
TAUNTON . . .	108,571.71	102,844.52	1,913.11	966.99	1,195.60	1,651.49
WALTHAM . . .	117,062.49	108,971.32	4,898.26	1,553.22	720.95	918.74
REVERE . . .	83,108.94	78,860.67	1,608.48	1,002.48	142.26	1,495.05
NORTHAMPTON . . .	48,427.63	44,309.48	1,071.47	535.69	435.27	2,075.72
GLOUCESTER . . .	82,364.63	75,150.55	2,493.87	1,867.09	647.21	2,205.91
NORTH ADAMS . . .	57,520.11	54,294.00	1,188.32	385.30	269.86	1,382.63
BEVERLY . . .	98,014.11	92,587.13	2,979.01	614.27	413.22	1,420.48
LEOMINSTER . . .	25,491.44	22,720.87	1,997.69	—	103.75	669.13
ATTLEBORO . . .	49,218.86	40,974.83	4,023.14	94.80	13.29	4,112.80
MELROSE . . .	63,289.38	57,183.42	4,429.60	—	93.84	1,582.52
PEABODY . . .	50,508.66	44,982.44	2,521.98	—	424.48	2,579.76
WESTFIELD . . .	46,441.54	43,189.75	2,149.25	137.27	132.26	833.01
GARDNER . . .	26,476.55	23,559.56	1,130.60	64.23	1,111.68	610.48
WOBURN . . .	41,020.99	38,320.35	1,830.10	18.08	124.51	727.95
MARLBOROUGH . . .	38,356.71	35,128.00	1,191.73	675.46	234.14	1,127.38
NEWBURYPORT . . .	37,797.36	35,224.50	659.37	886.11	426.15	601.23
39 Cities . . .	\$13,353,150.37	\$12,359,909.98	\$476,337.50	\$126,549.51	\$153,702.40	\$236,650.98

TABLE VII. — *Maintenance of Departments — Continued.*  
2 C. Fire Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Hydrant Service	E Fuel and Light	F Maintenance of Buildings and Grounds	G Other Expenses
BOSTON	\$4,017,838.38	\$3,409,203.12	\$289,524.70	—	\$114,390.42	\$178,521.17	\$26,198.97
WORCESTER	891,224.08	821,746.89	19,562.76	—	14,429.39	17,414.02	18,071.02
SPRINGFIELD	810,647.36	756,771.99	24,343.53	—	13,726.28	10,779.83	5,025.73
FALL RIVER	471,908.16	415,555.03	35,274.34	—	8,746.84	9,682.56	2,699.39
CAMBRIDGE	463,741.36	437,816.73	31,775.58	—	6,699.18	6,749.35	700.52
NEW BEDFORD	499,058.49	460,262.02	21,284.92	—	9,823.41	5,093.41	2,594.80
LOWELL	423,230.41	382,869.93	17,866.22	—	9,926.64	11,496.79	1,070.83
LYNN	404,147.48	366,256.15	23,892.36	—	8,141.51	5,008.81	848.05
SOMERVILLE	333,085.10	309,074.27	19,838.30	—	6,463.55	4,733.04	2,975.94
LAWRENCE	303,139.97	333,173.37	15,335.33	—	5,742.59	7,415.66	2,971.02
BROCKTON	298,042.31	239,398.41	10,313.76	—	6,953.47	7,415.66	2,971.02
HOLYOKE	340,294.25	307,276.81	9,888.24	—	5,633.47	9,411.95	1,532.72
QUINCY	251,095.93	211,841.20	9,480.86	—	3,677.76	6,728.38	3,585.85
NEWTON	257,305.84	207,700.86	18,365.61	—	5,045.76	2,779.16	2,776.95
MALDEN	203,966.99	188,351.44	9,396.22	—	3,455.71	1,904.80	638.82
HAVERHILL	224,465.50	193,142.97	20,363.17	—	5,531.16	1,892.42	2,180.48
MEDFORD	173,775.57	163,313.60	4,619.66	—	2,199.03	2,481.31	1,158.97
CHELSEA	241,388.05	216,014.98	10,489.56	—	2,980.93	8,707.78	702.80
PITTSFIELD	115,659.88	108,031.08	2,261.10	—	2,918.46	1,496.77	952.47
FITCHBURG	173,126.96	162,554.78	965.08	—	3,439.98	2,971.97	3,195.15
SALEM	122,038.22	122,038.22	5,542.17	—	2,847.75	2,607.87	876.62
EVERETT	219,885.82	207,177.67	6,347.96	—	2,484.12	3,024.99	851.08
CHICPEE	175,723.70	149,812.36	10,005.02	—	3,628.54	2,616.88	1,358.40
TAUNTON	133,014.51	119,083.05	5,200.94	—	4,070.81	2,484.79	2,174.99
WALTHAM	117,569.43	103,799.62	6,821.53	—	2,450.89	1,518.83	243.56
REVERE	133,257.73	124,116.53	4,541.18	—	3,398.97	640.93	1,560.12
NORTHAMPTON	81,247.14	71,134.91	5,212.94	—	1,768.62	2,382.53	748.14
GLOUCESTER	101,539.67	83,830.15	9,715.81	—	2,760.22	3,824.07	1,809.42
NORTH ADAMS	58,543.76	52,545.33	2,331.64	—	951.33	1,989.91	795.55
BEVERLY	133,080.32	119,300.51	5,854.23	—	4,014.01	3,292.68	618.89
LEOMINSTER	113,529.42	47,320.40	5,794.23	—	1,345.23	1,098.90	437.57
ATLBORO	13,141.66	47,320.40	7,032.38	15,624.00	1,845.23	2,838.70	644.03
MELROSE	73,917.61	84,841.16	8,444.32	10,140.00	1,964.07	2,294.81	1,224.20
PEABODY	97,827.77	76,371.00	9,382.08	3,816.00	2,685.40	3,685.09	1,688.20
WESTFIELD	52,633.81	45,945.36	3,629.55	—	1,210.33	1,630.95	217.62
GARDNER	38,425.00	35,798.31	6,923.94	9,380.00	1,410.43	4,146.72	765.60
WOBURN	58,390.22	49,492.67	6,542.63	—	1,176.31	616.97	561.64
MARLBOROUGH	43,038.01	30,792.00	3,565.40	6,760.00	840.89	553.09	526.67
NEWBURYPORT	29,641.11	20,787.87	2,787.98	3,533.55	1,164.21	1,094.10	273.40
39 Cities	\$12,822,461.49	\$11,297,744.96	\$681,117.89	\$124,283.35	\$289,646.28	\$341,436.83	\$97,232.18



TABLE VII. — *Maintenance of Departments — Continued.*  
*2 D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.*

CITIES.	MILITIA		INSPECTION		FORESTRY			OTHER PROTECTION OF PERSONS AND PROPERTY			
	Armories	Rifle Ranges	Buildings	Wires	Scaler of Weights and Measures	Insect Pest Extermination	Planting and Trimming Trees	Forest Fires	Electrical Department	Pound and Dog Officers	Miscellaneous
BOSTON	\$13,348.31	\$6,355.04	\$270,558.89	\$102,969.29	\$42,412.61	\$21,176.16	\$23,622.69	—	—	\$5,413.14	\$13,031.30
Worcester	—	2,803.62	28,709.64	13,553.77	24,908.40	8,374.41	24,576.65	—	—	600.00	6,656.78
Springfield	—	963.32	47,377.57	991.75	13,679.63	5,346.55	38,352.88	\$100.00	—	—	25.00
Fall River	—	1,776.81	1,473.00	9,112.38	9,561.48	914.67	10,951.38	200.00	—	1,830.00	2,199.66
Cambridge	—	1,997.68	14,012.86	—	11,235.97	8,847.32	12,439.33	—	\$68,607.73	—	3,630.99
New Bedford	455.18	988.39	14,011.64	15,373.47	13,156.93	10,526.11	10,526.11	—	—	145.25	—
Lowell	—	2,058.90	10,892.59	5,329.29	9,978.59	7,584.17	3,031.70	—	—	5.00	150.00
Lynn	—	2,374.34	6,289.00	—	8,058.20	4,993.81	4,000.00	—	28,741.15	1,999.92	1,268.29
Somerville	—	1,579.97	6,289.00	—	4,596.08	4,998.60	8,496.76	—	28,307.67	—	1,177.26
Lawrence	—	1,551.19	5,967.79	—	6,558.48	6,196.36	6,601.34	—	—	1,716.35	2,213.00
Brookton	—	268.37	2,848.20	5,379.53	5,104.68	6,110.98	4,972.38	576.05	—	—	—
Holyoke	—	618.35	2,450.00	4,749.41	4,807.78	11,083.94	6,114.32	—	—	244.00	933.90
Quincy	—	403.26	4,834.89	3,959.32	2,866.38	30,090.56	13,003.97	—	—	—	917.48
Newton	—	1,424.90	17,160.26	2,300.00	3,130.70	6,499.01	7,136.41	—	—	—	637.65
Haverhill	—	2,071.01	8,219.34	2,193.36	2,212.73	10,007.92	7,647.22	—	—	—	75.00
Malden	—	378.41	3,355.41	—	2,212.73	3,700.00	1,341.03	—	—	—	624.18
Medford	2,000.00	495.28	5,393.32	—	3,000.00	3,700.00	1,341.03	—	—	—	2,057.48
Chelsea	—	163.63	6,345.94	2,445.75	4,670.58	1,566.08	1,442.55	—	8,894.12	—	—
Fitchburg	—	945.40	2,789.31	3,418.50	4,358.36	1,494.70	2,608.57	2,194.06	26,526.02	470.75	—
Pittsfield	—	1,021.89	3,148.50	2,410.29	4,497.48	3,727.90	3,727.90	43.25	8,661.93	1,921.50	—
Salem	—	—	2,163.59	—	2,780.31	3,890.84	11,399.75	—	13,563.14	885.00	141.65
Everett	—	689.72	10,729.87	—	3,021.91	—	—	—	23,224.49	—	—
Chicopee	—	—	2,546.54	150.00	4,070.27	588.07	1,780.03	—	—	—	556.71
Taunton	—	26.04	77.16	—	2,261.12	6,172.22	5,635.05	—	—	—	100.00
Waltham	—	1,461.03	3,995.28	—	2,748.20	3,077.43	21,744.61	—	5,994.57	2,057.22	105.00
Revere	—	—	3,255.43	—	2,443.61	4,265.38	—	—	33,529.02	—	1,064.66
Northampton	—	750.00	2,238.46	2,236.50	1,148.12	4,265.38	—	—	7,889.26	557.18	401.82
Gloucester	—	700.00	354.51	—	2,452.04	475.00	—	103.25	—	—	60.00
North Adams	—	—	152.43	—	2,570.57	9,077.22	2,901.43	—	—	—	50.00
Beverly	—	—	2,996.44	—	2,296.27	—	1,861.45	2,560.40	3,749.33	25.00	—
Leominster	—	—	1,200.00	—	2,296.27	—	487.62	64.32	4,632.80	25.00	39.56
Attleboro	—	91.21	1,527.55	2,104.50	1,589.66	4,139.01	2,356.13	—	12,356.29	525.81	100.00
Melrose	—	587.79	2,443.18	2,562.00	1,382.02	2,040.86	2,040.87	—	—	499.50	90.00
Peabody	—	—	1,302.00	1,570.05	1,130.00	846.72	5,003.24	60.40	—	87.00	273.27
Westfield	—	—	1,063.05	1,633.59	1,920.15	4,066.73	3,039.95	—	—	948.26	—
Gardner	—	—	2,110.00	2,915.00	1,633.59	1,029.77	3,343.20	4.00	—	—	50.00
Woburn	—	2,078.44	—	1,565.00	1,311.23	1,049.67	1,745.63	419.14	—	—	—
Marlborough	—	150.00	547.80	871.55	1,311.23	4,236.47	—	815.00	—	50.00	211.69
Newburyport	—	—	300.56	540.21	1,861.43	5,794.96	2,409.18	—	800.00	—	—
39 Cities	\$19,854.92	\$36,773.99	\$495,896.23	\$184,717.77	\$222,666.16	\$209,852.34	\$270,553.32	\$7,139.87	\$275,477.52	\$23,119.42	\$38,842.33

<sup>1</sup> Includes inspection of oil and petroleum.

TABLE VII. — *Maintenance of Departments* — Continued.3. *Health and Sanitation.*

CITIES.	Population of 1925	A	B	C	D
		TOTAL EXPENSES	Health	Sanitation	Other Health and Sanitation
BOSTON . . .	779,620	\$5,373,283.35	\$1,483,480.84	\$3,836,731.23	\$53,071.28
WORCESTER . . .	190,757	775,739.22	343,126.48	423,198.81	9,413.93
SPRINGFIELD . . .	142,065	727,744.94	205,262.58	505,921.47	16,560.89
FALL RIVER . . .	128,993	355,566.44	222,662.83	128,050.28	4,853.33
CAMBRIDGE . . .	119,669	933,344.95	206,167.52	724,208.20	2,969.23
NEW BEDFORD . . .	119,539	623,952.88	246,154.57	355,107.69	22,690.62
LOWELL . . .	110,296	411,706.76	166,797.13	233,788.13	11,121.50
LYNN . . .	103,081	405,996.09	151,246.11	252,587.41	2,162.57
SOMERVILLE . . .	99,032	399,793.36	83,713.67	316,079.69	—
LAWRENCE . . .	93,527	412,264.49	136,344.97	267,773.97	8,145.55
BROCKTON . . .	65,343	299,265.95	101,892.39	187,559.69	9,813.87
HOLYOKE . . .	60,335	296,797.35	128,356.60	158,279.56	10,161.19
QUINCY . . .	60,055	365,536.51	107,474.69	247,535.30	10,526.52
NEWTON . . .	53,003	323,136.78	60,857.87	262,278.91	—
MALDEN . . .	51,789	244,196.23	74,556.41	165,686.12	3,953.70
HAVERHILL . . .	49,232	168,501.13	93,421.35	75,079.78	—
MEDFORD . . .	47,627	191,614.72	32,213.91	158,549.10	851.71
CHELSEA . . .	47,247	172,122.08	47,683.10	124,438.98	—
PITTSFIELD . . .	46,877	122,140.77	42,690.92	79,449.85	—
FITCHBURG . . .	43,609	128,591.23	44,431.40	82,755.83	1,404.00
SALEM . . .	42,821	181,587.18	60,609.46	119,690.57	1,287.15
EVERETT . . .	42,072	138,134.74	38,651.32	99,483.42	—
CHICOPEE . . .	41,882	113,581.41	42,062.43	71,518.98	—
TAUNTON . . .	39,255	106,892.97	55,274.07	50,183.45	1,435.45
WALTHAM . . .	34,746	156,635.25	39,239.09	117,396.16	—
REVERE . . .	33,261	101,883.28	32,872.36	69,010.92	—
NORTHAMPTON . . .	24,145	39,494.53	20,972.05	16,651.84	1,870.64
GLOUCESTER . . .	23,375	62,678.58	31,129.71	31,548.87	—
NORTH ADAMS . . .	22,717	52,747.12	23,809.38	25,812.48	3,125.26
BEVERLY . . .	22,685	87,463.38	47,193.35	39,714.28	555.75
LEOMINSTER . . .	22,120	43,287.48	20,190.94	23,096.54	—
ATTLEBORO . . .	20,623	50,098.78	34,944.93	14,920.38	233.47
MELROSE . . .	20,165	87,381.82	17,513.03	68,884.82	983.97
PEABODY . . .	19,870	79,895.75	30,331.45	49,302.05	262.25
WESTFIELD . . .	19,342	39,981.85	16,460.58	22,743.44	777.83
GARDNER . . .	18,730	57,195.31	31,330.92	25,864.39	—
WOBURN . . .	18,370	37,342.29	17,958.34	19,383.95	—
MARLBOROUGH . . .	16,236	42,253.06	14,608.30	19,333.50	8,311.26
NEWBURYPORT . . .	15,656	35,453.58	14,455.01	20,998.57	—
39 Cities . . .	2,909,767	\$14,245,283.59	\$4,568,142.06	\$9,490,598.61	\$186,542.92

TABLE VII. — *Maintenance of Departments — Continued.*  
§ B. Health.

CITIES.	A TOTAL EXPENSES	B General Expenses	C Quarantine and Contagious Dis- ease Hospitals	D Tuberculosis	E Vital Statistics	F. INSPECTION		
						School Children	Animals and Meat and Provisions	Milk and Vinegar
BOSTON	\$1,483,480.84	\$490,128.31	\$9,781.04	\$619,512.60	\$60,167.74	\$202,970.53	\$85,987.92	\$14,602.70
WORCESTER	343,126.48	78,028.41	93,004.39	112,849.93	1,733.25	42,194.44	6,298.20	9,018.19
SPRINGFIELD	205,262.58	36,678.82	47,389.71	60,132.90	8,309.40	48,637.95	1,500.00	7,613.77
FALL RIVER	222,662.83	74,870.01	25,027.77	93,374.99	2,568.75	26,789.14	4,442.94	5,124.32
CAMBRIDGE	206,167.52	42,095.28	25,707.50	80,849.53	894.50	41,035.04	8,548.50	7,017.17
NEW BEDFORD	246,154.57	71,852.15	18,904.71	103,937.19	2,170.89	40,276.35	9,228.61	6,784.47
LOWELL	166,797.13	32,836.42	29,395.70	60,108.29	2,596.60	30,946.42	1,683.72	9,223.98
LYNN	151,245.11	25,668.51	39,141.06	69,061.15	792.00	10,306.71	1,999.85	4,276.73
SOMERVILLE	83,713.67	16,134.08	25,864.85	24,414.47	967.65	6,750.06	2,835.36	6,746.96
LAVERGNE	136,344.97	45,662.19	5,103.70	64,974.06	4,523.99	9,680.37	2,374.00	4,026.66
BROCKTON	101,892.39	26,790.65	5,273.41	47,927.06	957.20	12,437.59	5,193.00	3,313.48
HOLYOKE	128,556.60	39,472.64	35,790.24	36,804.01	1,015.29	8,673.92	2,550.00	4,030.50
QUINCY	107,474.69	22,756.13	11,345.01	57,005.95	737.67	12,061.32	1,405.00	2,163.61
NEWTON	60,857.87	12,136.50	14,345.18	15,280.28	693.12	17,255.32	300.00	847.47
MALDEN	74,556.41	11,491.21	26,107.43	26,774.14	405.00	7,610.24	175.00	1,999.39
HAVERHILL	93,421.35	11,068.07	27,947.50	39,234.08	425.00	12,310.25	1,228.31	1,268.14
MEDFORD	32,213.91	8,163.22	1,894.53	6,879.88	3,193.81	11,232.65	350.00	500.00
CHELSEA	47,683.10	8,980.30	3,077.72	6,379.88	627.25	8,665.41	2,707.14	1,401.00
PITTSFIELD	42,690.92	12,207.59	5,388.96	9,947.48	963.47	8,645.14	2,921.40	2,616.88
FITCHBURG	44,431.40	7,365.06	2,724.79	20,376.61	687.82	10,193.65	2,322.63	460.84
SALEM	60,609.46	9,466.51	21,631.24	24,172.31	891.15	3,128.17	600.30	399.88
EVERETT	38,651.32	7,350.88	4,531.14	14,193.38	517.20	9,786.59	200.00	2,072.13
CHICOPEE	42,062.43	8,492.23	1,980.77	18,180.72	264.00	10,077.45	1,237.26	1,830.00
TAUNTON	55,274.07	4,663.39	607.87	41,696.45	386.25	4,908.81	1,200.00	1,611.30
WALTHAM	39,239.09	8,428.99	11,161.90	9,241.29	465.30	7,096.87	1,220.00	1,624.78
REVERE	32,872.36	7,584.99	3,089.31	13,655.81	240.00	8,074.25	1,000.00	394.20
NORTHAMPTON	20,972.05	6,192.22	3,611.42	14,838.31	335.25	5,221.87	1,037.75	476.28
QUINCY	31,129.71	8,507.95	1,801.59	9,072.15	414.50	4,529.61	1,814.94	3,240.94
GLoucester	23,809.28	5,311.54	2,542.92	20,930.89	264.60	5,836.44	1,150.00	1,203.25
BEVERLY	47,193.35	9,417.61	6,465.92	6,466.61	374.54	9,046.39	718.80	750.00
LEOMINSTER	20,190.94	6,985.80	2,970.08	24,031.26	169.50	2,997.50	900.00	333.33
ATLORBORO	31,944.93	5,948.51	3,120.77	24,031.26	472.15	3,300.00	400.00	1,199.64
MELROSE	17,513.03	2,995.94	409.00	13,146.20	355.75	4,132.66	1,792.26	1,049.96
PEABODY	30,331.45	4,324.74	337.08	7,227.83	268.00	2,841.74	1,049.96	393.23
WESTFIELD	16,460.58	5,360.51	9,021.90	6,827.37	201.10	7,635.47	1,200.00	1,084.57
GARDNER	31,330.92	4,345.42	1,438.90	6,030.98	1,004.25	4,325.95	499.99	631.25
WOBURN	17,958.34	2,303.82	332.63	8,113.95	256.75	2,350.00	600.00	313.15
MARLBOROUGH	14,908.30	1,561.61	642.28	8,148.84	183.40	2,025.00	1,191.61	702.27
NEWBURYPORT	14,455.01							
39 Cities	\$4,563,142.06	\$1,192,839.01	\$514,358.09	\$1,825,801.68	\$102,290.66	\$666,187.47	\$155,348.69	\$111,316.46

Includes inspection of milk and vinegar.

TABLE VII. — *Maintenance of Departments* — Continued.  
*3 C. Sanitation.*

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON . . .	\$3,836,731.23	\$592,930.72	\$179,046.71	\$2,078,091.77	\$986,662.03
WORCESTER . . .	423,198.81	103,583.62	—	217,892.01	101,723.18
SPRINGFIELD . . .	505,921.47	54,316.33	—	308,247.76	143,357.38
FALL RIVER . . .	128,050.28	3,328.13	—	71,215.53	53,506.62
CAMBRIDGE . . .	724,208.20	40,837.92	61,085.37	451,028.99	171,255.92
NEW BEDFORD . . .	355,107.69	56,136.82	—	220,578.12	78,392.75
LOWELL . . .	233,788.13	10,402.39	—	161,467.05	61,918.69
LYNN . . .	252,587.41	46,593.05	—	178,826.59	27,167.77
SOMERVILLE . . .	316,079.69	11,856.12	50,552.19	212,008.06	41,663.32
LAWRENCE . . .	267,773.97	6,019.55	—	218,417.78	43,336.64
BROCKTON . . .	187,559.69	76,331.14	—	91,168.44	20,060.11
HOLYOKE . . .	158,279.56	11,177.38	—	108,307.24	38,794.94
QUINCY . . .	247,535.30	53,251.03	25,415.79	135,073.78	33,794.70
NEWTON . . .	262,278.91	52,475.18	22,421.54	127,440.98	59,941.21
MALDEN . . .	165,686.12	11,429.89	26,456.23	104,000.00	23,800.00
HAVERHILL . . .	75,079.78	6,173.77	—	48,249.18	20,656.83
MEDFORD . . .	158,549.10	7,000.00	24,307.32	95,241.78	32,000.00
CHELSEA . . .	124,438.98	7,017.40	24,131.18	57,465.00	35,825.40
PITTSFIELD . . .	79,449.85	44,056.90	—	14,750.00	20,642.95
FITCHBURG . . .	82,755.83	26,101.02	—	29,863.12	26,791.69
SALEM . . .	119,690.57	45,487.25	—	53,743.65	20,459.67
EVERETT . . .	99,483.42	9,836.63	21,489.08	55,089.50	13,068.21
CHICOPEE . . .	71,518.98	7,469.48	—	48,074.59	15,974.91
TAUNTON . . .	50,183.45	13,990.97	—	10,615.00	25,577.48
WALTHAM . . .	117,396.16	14,588.79	14,711.92	59,955.74	28,139.71
REVERE . . .	69,010.92	19,497.29	16,979.90	25,332.61	7,201.12
NORTHAMPTON . . .	16,651.84	7,190.93	—	3,975.86	5,485.05
GLOUCESTER . . .	31,548.87	9,062.62	—	14,223.86	8,262.39
NORTH ADAMS . . .	25,812.48	5,162.18	—	10,037.50	10,612.80
BEVERLY . . .	39,714.28	7,790.68	—	18,754.00	13,169.60
LEOMINSTER . . .	23,096.54	9,064.32	—	6,135.00	7,897.22
ATTLEBORO . . .	14,920.38	5,767.64	—	2,423.12	6,729.62
MELROSE . . .	68,884.82	15,804.68	10,286.58	34,847.08	7,946.48
PEABODY . . .	49,302.05	34,096.55	—	5,626.64	9,578.86
WESTFIELD . . .	22,743.44	10,769.33	—	2,974.32	8,999.79
GARDNER . . .	25,864.39	12,964.39	—	8,900.00	4,000.00
WOBURN . . .	19,383.95	4,456.79	9,370.65	1,445.08	4,111.43
MARLBOROUGH . . .	19,333.50	12,008.53	—	4,072.31	3,252.66
NEWBURYPORT . . .	20,998.57	3,235.68	—	14,299.64	3,463.25
<b>39 Cities . . .</b>	<b>\$9,490,598.61</b>	<b>\$1,469,263.09</b>	<b>\$486,254.46</b>	<b>\$5,309,858.68</b>	<b>\$2,225,222.38</b>



TABLE VII. — *Maintenance of Departments — Continued.*  
4. Highways.

CITIES.	Population of 1925	A TOTAL EXPENSES	B General Administra- tion	C General Highway Ex- penditures	D Sidewalks and Curbing	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON . . .	779,620	\$4,211,996.03	\$187,997.15	\$2,387,551.16	\$212,287.46	\$313,688.83	\$93,206.93	\$977,195.76	\$40,068.74
WORCESTER . .	190,757	1,046,546.38	27,121.85	519,078.06	29,937.47	31,298.43	118,923.81	288,307.59	38,879.17
SPRINGFIELD .	132,065	378,069.26	41,545.67	481,638.85	13,898.31	56,387.69	23,048.83	236,471.17	25,078.83
FALL RIVER . .	128,983	418,637.42	22,592.03	232,693.63	21,909.32	1,826.82	—	133,834.22	81.38
CAMBRIDGE . .	119,669	472,451.47	15,565.06	280,543.83	15,204.08	13,520.61	—	137,387.89	10,430.00
NEW BEDFORD .	119,539	412,926.56	37,074.56	178,710.89	46,628.39	19,416.80	—	122,830.17	8,265.61
LOWELL . . .	110,296	391,180.81	14,461.66	179,041.87	7,200.27	17,972.86	29,859.62	153,146.93	1,497.58
LYNN . . .	103,081	338,668.39	7,465.52	108,651.37	3,268.76	13,094.55	5,416.69	136,128.69	4,639.81
SOMERVILLE . .	99,032	225,443.26	7,881.09	78,737.53	10,498.60	12,064.58	33,191.39	80,085.18	2,984.89
LAWRENCE . . .	93,527	272,917.04	4,547.13	231,469.11	5,682.24	22,047.09	3,692.49	121,477.91	2,430.56
BROCKTON . . .	65,343	372,973.33	10,380.11	144,710.57	16,000.71	7,379.81	16,000.71	88,297.93	5,634.62
HOLYOKE . . .	60,335	208,543.69	2,999.26	133,408.41	7,792.49	26,719.52	—	30,000.00	6,076.05
QUINCY . . .	60,055	321,250.80	1—	175,730.45	11,116.98	29,350.70	1,547.96	12,296.98	85,289.87
NEWTON . . .	53,003	567,055.20	14,248.80	344,509.06	21,290.52	33,478.30	19,038.64	106,247.19	28,242.69
MALDEN . . .	51,789	186,745.63	63,517.74	93,589.01	6,882.58	7,437.71	10,938.64	54,628.89	5,291.88
HAVERHILL . .	49,232	188,308.78	5,569.38	92,589.11	10,239.96	13,988.64	11,195.86	50,797.52	3,928.41
MEDFORD . . .	47,627	198,082.33	6,263.60	12,500.00	12,500.00	14,187.22	20,000.00	46,787.15	3,138.25
CHelsea . . .	47,247	283,059.93	4,711.67	197,962.03	11,972.02	8,056.57	13,030.77	49,182.19	3,197.07
PITTSBURG . .	46,877	225,839.47	3,187.97	102,139.48	4,988.08	10,854.08	18,354.61	76,740.41	2,610.90
FITCHBURG . .	43,609	192,900.01	1—	101,936.56	8,068.79	11,643.30	6,986.61	67,013.04	392.42
SALEM . . .	42,821	203,315.43	9,012.00	104,743.67	8,068.79	10,989.87	13,545.99	56,105.25	2,789.82
EVERETT . . .	42,072	120,882.25	2,900.00	36,137.16	3,653.21	10,698.46	10,952.75	54,140.24	2,308.43
CHICOPEE . . .	41,882	145,538.57	7,403.55	90,110.22	4,989.30	9,809.31	2,923.02	28,579.98	2,223.19
TAUNTON . . .	39,255	176,127.86	4,029.88	112,921.69	18,694.71	1,855.14	2,923.02	32,500.00	1,073.19
WALTHAM . . .	34,746	179,439.02	6,372.61	101,200.33	2,329.52	9,094.20	9,086.11	44,434.49	3,201.76
REVERE . . .	33,261	93,847.94	1,158.06	54,996.19	214.67	2,835.53	7,802.21	26,466.74	374.54
NORTHAMPTON .	24,145	114,359.64	4,033.88	67,790.89	2,016.82	7,235.65	4,517.57	25,103.04	3,661.79
GLoucester . .	23,375	142,686.69	5,620.83	84,238.61	2,897.78	4,000.74	6,997.02	37,778.45	1,153.26
NORTH ADAMS .	22,717	101,359.50	1—	48,302.02	9,956.96	1,847.43	11,847.36	34,872.79	—
BEVERLY . . .	22,685	176,635.67	1,452.68	89,371.24	868.49	6,702.89	10,507.37	66,496.06	1,236.94
LEominster . .	22,120	140,438.01	6,265.18	105,856.81	200.00	5,127.61	—	22,908.41	80.00
ATTLEBORO . .	20,623	81,693.53	29,376.17	29,376.17	2,460.27	3,043.17	11,962.37	34,763.29	88.26
MELROSE . . .	20,165	90,499.64	1—	29,766.32	9,048.37	8,537.37	10,276.77	32,691.41	1,979.40
PEABODY . . .	19,760	75,690.97	6,544.14	49,845.83	500.00	8,211.42	10,373.93	—	215.65
WESTFIELD . .	19,342	100,852.79	4,106.39	63,835.61	4,996.65	4,891.14	6,930.97	14,400.00	1,692.03
GARDNER . . .	18,730	91,856.28	4,560.27	42,998.96	1,900.00	8,105.08	13,500.00	20,491.97	700.00
WOBURN . . .	18,370	79,292.46	1—	46,555.43	2,045.11	10,103.60	—	19,261.57	1,326.75
MARLBOROUGH .	16,236	88,509.47	4,913.55	48,908.43	656.66	3,517.34	—	28,416.76	2,066.77
NEWBURYPORT .	15,656	61,502.47	2,438.86	31,006.68	869.95	2,053.17	3,311.28	20,981.76	840.77
39 Cities . . .	2,909,767	\$13,697,213.18	\$498,611.24	\$7,412,130.96	\$552,766.50	\$781,732.25	\$582,231.05	\$3,642,271.86	\$227,469.32

<sup>1</sup> Included in Board of Public Works.

TABLE VII. — Maintenance of Departments — Continued.  
5. Charities.

CITIES.	Population of 1925	A TOTAL EXPENSES	B General Administra- tion	C Infirmary	D Outside Relief by City	E Relief given by Other Cities and Towns	F. Mothers' Aid		G Municipal General Hospitals	H Other Expenses
							By City	By Other Cities and Towns		
BOSTON	779,620	\$5,524,009.00	\$158,805.09	\$627,481.52	\$1,519,942.94	\$57,726.14	\$600,051.64	\$24,476.49	\$2,107,059.37	\$248,465.81
WORCESTER	190,757	1,122,860.99	26,015.79	109,678.88	300,270.89	8,893.08	69,365.36	790.00	547,846.99	—
SPRINGFIELD	142,065	272,630.16	23,173.25	73,786.32	132,376.42	1,793.03	27,220.46	1,793.03	—	—
FALL RIVER	128,993	703,731.12	13,777.77	92,274.73	201,723.56	3,153.78	24,980.00	1,736.47	304,084.81	93
CAMBRIDGE	119,669	563,492.59	20,341.80	58,415.56	176,835.26	22,540.53	88,063.72	2,787.79	194,507.93	—
NEW BEDFORD	119,539	560,025.43	18,504.92	78,353.89	411,726.65	21,356.33	46,289.41	394.23	—	—
LOWELL	110,296	442,471.04	11,236.68	122,387.59	195,442.43	9,646.54	103,370.04	387.85	—	—
LYNN	103,081	242,656.80	12,679.23	45,389.35	109,918.73	6,106.67	66,832.04	1,730.78	—	—
SOMERVILLE	99,032	177,541.68	5,889.34	17,832.27	95,225.29	18,011.06	37,210.21	3,373.51	—	—
BROCKTON	93,527	275,559.13	9,034.49	96,694.16	122,676.50	6,855.61	39,578.70	719.67	—	—
LAWRENCE	65,343	218,331.27	7,748.60	44,032.86	135,361.45	2,651.77	22,287.46	3,167.28	—	—
BROCKTON	60,335	218,331.27	10,733.78	47,360.47	166,226.84	8,688.31	26,966.28	1,503.15	—	—
HOLYOKE	60,055	301,801.41	4,971.45	10,222.91	41,943.53	5,112.93	19,082.48	1,393.50	—	—
QUINCY	53,003	88,134.90	5,903.93	12,601.67	31,993.73	9,060.99	25,259.72	2,915.98	—	—
NEWTON	51,789	115,630.58	5,286.52	15,931.73	27,070.30	6,243.70	58,761.00	2,337.33	—	—
MAIDEN	49,232	345,309.46	5,369.12	39,683.18	83,510.69	4,481.98	35,675.27	—	176,589.22	—
HAYESVILLE	47,627	67,097.87	3,285.56	7,325.29	31,729.97	3,294.44	20,817.48	615.13	—	—
MEDFORD	47,247	191,649.99	9,043.41	—	135,177.93	10,997.05	35,409.68	1,021.92	—	—
CHelsea	46,877	73,521.67	6,552.47	17,030.00	42,655.64	1,485.81	4,868.37	920.38	—	—
PRINCETON	43,609	321,842.72	6,517.39	15,462.42	97,809.34	3,309.38	31,422.19	98.04	167,253.46	—
FITCHBURG	42,821	197,361.26	5,079.16	23,967.82	130,074.83	5,974.83	20,852.94	490.31	—	1,331.37
SALEM	42,072	143,209.79	6,028.15	98,930.96	100,070.84	9,329.87	24,628.26	667.51	2,725.00	—
CHICOPPE	41,882	126,372.98	7,690.03	20,679.02	80,714.03	3,993.63	11,296.25	—	—	—
TAUNTON	39,253	102,533.66	3,037.00	26,558.44	66,625.66	6,873.94	15,276.00	—	—	—
WALTHAM	34,746	121,933.26	3,037.00	12,011.81	37,006.56	5,664.06	32,384.93	999.92	—	—
REVERE	33,261	64,613.56	3,072.28	7,567.34	22,439.67	1,167.17	18,270.66	—	—	—
NORTHAMPTON	24,145	38,320.44	3,946.26	18,877.14	25,459.67	849.35	3,200.00	2,065.24	—	—
GLoucester	23,375	90,674.73	3,752.78	11,043.75	53,652.52	3,705.55	5,798.59	50.72	—	—
NORTH ADAMS	22,717	43,865.95	2,719.02	11,043.75	22,118.28	3,705.55	3,228.63	732.79	—	—
BEVERLY	22,685	84,357.31	5,440.52	17,856.57	40,775.40	3,784.30	15,737.50	—	—	—
LEominster	22,120	54,956.63	2,809.97	8,315.51	36,767.18	3,784.30	3,228.67	—	—	—
Attleboro	20,623	55,366.97	3,096.73	18,738.74	31,627.15	3,144.02	11,689.78	386.23	11,008.13	—
MELROSE	20,165	22,929.72	1,815.34	—	13,564.15	5,557.56	1,646.00	346.67	76,591.76	—
PEABODY	19,870	135,681.97	4,103.63	18,019.59	22,132.65	3,638.21	10,480.20	715.93	—	—
WESTFIELD	19,342	31,623.91	3,932.63	11,471.97	13,401.59	294.72	2,523.00	—	—	—
GARDNER	18,730	39,508.51	2,022.57	10,174.04	21,003.28	3,914.37	1,794.25	—	—	—
Woburn	18,370	50,971.96	3,313.34	5,068.59	28,177.04	2,861.76	10,143.50	1,411.48	—	—
MArlborough	16,236	53,003.29	1,976.57	10,395.37	35,636.03	410.23	4,585.09	—	—	—
NEwburyport	15,656	35,922.44	1,367.38	11,972.59	16,942.19	1,914.28	3,726.00	—	—	—
39 Cities	2,909,767	\$13,379,784.98	\$439,530.67	\$1,755,247.60	\$4,991,719.25	\$294,578.47	\$1,683,031.76	\$59,980.93	\$3,896,739.28	\$258,957.02

<sup>1</sup> Includes the following expenses: Institutions Department, Child Welfare Division, \$206,306.19; Steamer Geo. A. Hibbard and Launch James J. Minot, \$36,604.78; Parker Hill Buildings, \$1,520.39; care of Rainsford Island, \$1,341.49; Children's excursions, \$2,692.76.

TABLE VII. — *Maintenance of Departments — Continued.*  
*6. Soldiers' Benefits.*

CITIES.	Population of 1925	A TOTAL EXPENSES	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief
BOSTON . . . . .	779,620	\$330,990.56	\$62,383.12	\$21,826.00	\$22,524.00	\$1,229.17	\$223,028.27
WORCESTER . . . . .	190,757	70,699.92	7,656.61	5,080.00	4,134.00	923.95	52,305.36
SPRINGFIELD . . . . .	142,065	34,189.88	3,839.50	3,102.00	2,185.00	93.25	24,970.13
FALL RIVER . . . . .	128,993	50,439.55	2,898.15	2,162.00	4,903.00	80.00	40,796.40
CAMBRIDGE . . . . .	119,669	68,173.28	9,203.43	4,128.00	3,596.50	—	51,243.35
NEW BEDFORD . . . . .	119,539	122,212.60	4,060.00	2,514.00	1,362.00	100.00	114,176.60
LOWELL . . . . .	110,296	57,037.17	6,572.14	3,538.00	2,905.00	312.00	43,710.03
LYNN . . . . .	103,081	42,270.70	4,834.16	6,242.00	2,951.57	551.00	27,691.97
SOMERVILLE . . . . .	99,082	58,122.23	1,537.53	3,918.00	5,010.00	284.00	47,322.70
LAWRENCE . . . . .	93,527	41,901.51	3,082.85	1,146.00	1,458.00	—	36,214.66
BROCKTON . . . . .	65,343	28,102.36	431.72	3,882.00	1,305.00	399.05	22,084.39
HOLYOKE . . . . .	60,335	20,275.00	600.00	633.00	42.00	—	19,000.00
QUINCY . . . . .	60,055	18,365.50	—	924.00	90.00	—	17,351.50
NEWTON . . . . .	53,003	7,649.43	—	1,090.00	135.00	150.95	6,273.48
MALDEN . . . . .	51,789	22,289.97	1,712.05	2,845.00	805.00	200.00	16,727.92
HAYVERHILL . . . . .	49,232	21,603.40	928.16	2,964.00	3,185.00	414.50	14,081.74
MEDFORD . . . . .	47,627	15,363.96	300.00	1,251.00	3,415.00	209.00	13,255.96
CHELSEA . . . . .	46,877	30,856.84	2,495.78	1,332.00	1,028.00	132.00	25,809.06
PITTSFIELD . . . . .	43,609	10,271.91	300.00	1,206.00	105.00	198.00	8,402.91
FITCHBURG . . . . .	43,065	917.67	917.67	1,302.00	150.00	177.00	40,559.10
SALEM . . . . .	42,821	20,074.51	796.96	3,162.00	880.00	393.70	21,135.55
EVERETT . . . . .	42,072	19,915.81	—	1,521.00	981.00	17,020.11	17,020.11
CHICOPEE . . . . .	41,882	21,374.30	326.80	18.00	—	181.50	20,818.00
TAUNTON . . . . .	39,255	11,514.68	300.00	1,272.00	437.00	152.88	9,352.80
WALTHAM . . . . .	39,255	19,573.89	196.93	1,038.00	205.00	—	18,133.96
REVERE . . . . .	33,261	13,210.30	1,000.00	1,051.50	1,100.00	273.80	9,785.00
NORTHAMPTON . . . . .	24,145	4,676.51	161.00	558.00	30.00	—	3,927.51
GLOUCESTER . . . . .	23,375	30,063.85	1,150.00	1,962.00	670.00	—	26,281.85
NORTH ADAMS . . . . .	22,717	4,182.49	—	586.00	305.00	—	3,291.49
BEVERLY . . . . .	22,685	6,850.99	910.71	1,632.00	155.00	—	4,153.28
LEMINSTER . . . . .	22,120	8,060.84	318.22	540.00	627.50	—	6,575.12
ATTLEBORO . . . . .	20,623	5,798.92	327.92	522.00	120.00	—	4,829.00
MELROSE . . . . .	20,165	10,032.52	781.73	990.00	15.00	99.00	8,146.79
PEABODY . . . . .	19,870	10,280.99	1,519.67	864.00	—	100.00	7,797.32
WESTFIELD . . . . .	19,342	3,039.62	—	1,128.00	85.00	—	1,826.62
GARDNER . . . . .	18,730	9,346.45	228.68	486.00	60.00	—	8,571.77
WOBURN . . . . .	18,370	8,651.97	—	570.00	1,986.00	—	6,065.97
MARLBOROUGH . . . . .	16,236	12,138.48	—	1,128.00	1,193.00	199.00	9,616.48
NEWBURYPORT . . . . .	15,656	8,537.71	422.43	2,222.00	440.00	—	5,453.28
39 Cities . . . . .	2,909,767	\$1,327,246.37	\$122,213.92	\$92,968.50	\$67,110.57	\$7,043.75	\$1,037,909.63



TABLE VII. — Maintenance of Departments — Continued.  
7. Schools.

CITIES.	Population of 1925	A		B. GENERAL EXPENSES			C	D	E
		Total Expenses	Administrative Salaries	Other General Salaries	Other General Expenses	Teachers' Salaries			
BOSTON	779,620	\$16,044,183.60	\$53,999.76	\$309,507.69	\$87,790.37	\$11,587,737.79	\$836,145.68	\$25,903.65	
Worcester	190,757	3,638,395.92	19,200.00	57,498.23	12,277.69	2,770,879.68	187,152.35		
SPRINGFIELD	142,065	3,278,604.82	15,124.97	51,032.32	11,653.55	2,333,225.27	133,570.60	250.68	
FALL RIVER	128,903	1,966,269.80	12,500.00	29,899.99	6,618.24	1,523,744.27	61,048.14	1,074.15	
CAMBRIDGE	119,689	1,812,539.15	12,700.00	40,759.67	12,011.30	1,349,171.64	88,936.14	8,385.53	
NEW BEDFORD	110,589	1,832,900.99	17,005.76	29,484.10	8,837.06	1,482,091.43	65,437.38	—	
LOWELL	110,296	1,486,981.98	7,000.00	18,900.00	3,405.05	1,097,535.43	49,163.21	465.00	
LYNN	103,081	1,399,940.17	13,727.84	25,439.84	3,434.71	998,211.26	101,798.83	1,377.22	
SOMERVILLE	99,032	1,259,255.68	10,073.83	12,711.59	3,885.02	966,652.73	42,375.27	10,155.25	
LAWRENCE	93,327	1,322,031.67	9,715.90	18,147.66	3,275.29	996,741.65	40,318.80	272.51	
BROCKTON	65,343	945,848.49	7,000.00	6,768.39	2,117.40	711,945.95	55,344.36	1,175.81	
HOLYOKE	60,835	898,811.18	9,500.00	15,860.22	4,375.93	630,866.76	32,566.61	276.77	
QUINCY	60,055	1,071,541.28	10,000.00	7,035.30	6,484.08	796,925.60	83,849.85	682.72	
NEWTON	53,003	1,276,442.37	15,833.32	14,657.50	6,777.22	940,927.41	65,932.24	950.34	
MALDEN	51,789	736,447.01	6,000.00	7,150.00	3,720.43	563,367.52	36,024.47	5,328.30	
HAVERHILL	49,232	676,045.15	6,000.00	5,000.10	3,305.67	491,831.23	29,391.22	167.31	
MEDFORD	47,627	856,235.34	6,306.89	8,205.90	5,014.16	648,622.87	41,389.40	9,194.27	
CHELSEA	47,247	687,253.04	6,000.00	5,254.16	3,638.09	512,640.50	37,823.32	5,365.47	
PITTSFIELD	46,877	718,202.11	6,000.00	5,876.75	3,680.33	540,552.45	31,861.76	117.50	
FITCHBURG	43,809	562,755.21	5,000.00	8,953.78	2,903.21	429,372.18	21,953.29	1,973.06	
SALEM	42,821	503,604.15	4,700.04	7,263.44	1,959.83	361,627.57	24,309.69	3,076.23	
EVERETT	42,072	788,154.56	8,280.00	7,258.32	2,079.35	623,822.90	32,229.96	4,533.26	
CHICPEE	41,882	562,433.92	6,000.00	8,382.70	2,878.75	406,663.39	26,205.57	6,338.02	
T. AUSTON	39,255	548,819.00	5,200.00	4,143.84	1,777.70	405,543.85	26,321.77	9,385.21	
WALTHAM	34,746	567,842.63	4,750.00	9,769.57	6,377.94	402,850.32	37,412.88	2,586.23	
REVERE	33,961	635,041.30	5,109.03	9,866.27	2,006.54	509,064.38	9,841.84	5,343.93	
NORTHAMPTON	24,445	346,867.39	5,000.00	3,897.97	2,006.54	251,710.38	20,246.30	1,977.76	
GLOUCESTER	23,375	360,430.36	5,200.00	4,863.90	1,622.32	238,327.79	17,253.13	2,084.05	
NORTH ADAMS	22,717	287,969.36	5,200.00	7,393.50	1,262.38	219,407.43	9,323.58	8.40	
BEVERLY	22,085	479,633.65	5,130.00	7,893.70	980.02	350,932.64	23,243.06	223.20	
LEOMINSTER	22,120	276,624.15	4,200.00	4,179.00	2,307.68	188,445.51	16,270.73	3,959.37	
ATTLEBORO	20,623	349,032.41	4,000.00	5,151.92	2,225.53	259,486.21	13,516.49	450.00	
MELROSE	20,165	346,745.16	5,033.28	2,890.55	2,337.18	253,326.31	17,259.24	1,941.05	
PEABODY	19,870	321,514.19	4,000.00	4,764.86	3,337.45	228,668.08	10,145.66	1,956.71	
WESTFIELD	19,342	330,653.29	4,500.00	5,079.50	2,429.94	242,747.80	21,147.47	579.51	
GARDNER	18,730	221,851.66	4,000.00	1,433.28	1,756.61	161,025.73	16,000.48	2,943.39	
WOBURN	18,370	258,383.49	4,200.00	3,414.48	1,518.26	187,992.58	14,100.04	973.23	
MALDENBOROUGH	16,236	176,119.92	3,600.00	3,790.08	359.06	125,377.72	7,554.66	1,383.63	
NEWBURYPORT	15,656	155,177.48	3,999.96	2,008.61	866.94	118,403.53	6,588.64	380.40	
39 Cities	2,909,767	\$50,003,582.50	\$335,720.28	\$777,901.78	\$232,017.23	\$36,925,267.89	\$2,391,794.11	\$117,689.15	



TABLE VII. — *Maintenance of Departments* — Continued.  
 7. *Schools* — Concluded.

CITIES.	F Transportation	G Support of Tnants	H Janitors' Services	I Fuel and Light	J Maintenance of Buildings and Grounds	K Furniture and Furnishings	L Rent	M Other Expenses
BOSTON . . . . .	\$27,554.96	\$15,268.60	\$880,365.33	\$466,257.12	\$1,347,524.42	\$299,891.40	\$53,831.81	\$52,405.02
WORCESTER . . . . .	7,455.00	2,498.98	206,201.91	130,699.89	207,723.08	17,027.41	5,770.02	14,011.68
SPRINGFIELD . . . . .	16,822.60	257,317.81	120,077.08	120,077.08	166,563.39	14,502.87	—	156,834.46
FALL RIVER . . . . .	1,878.22	1,878.22	156,467.05	58,627.21	77,663.27	895.11	5,535.00	14,825.65
CAMBRIDGE . . . . .	15,898.50	553.06	136,300.67	36,488.25	80,038.22	9,579.56	6,750.00	28,927.16
NEW BEDFORD . . . . .	1,681.50	1,681.50	124,888.12	43,499.37	44,936.25	1,606.52	9,843.00	17,606.53
LOWELL . . . . .	4,162.50	402.31	135,975.08	50,083.03	58,181.14	4,995.50	1,672.00	35,886.36
LYNN . . . . .	3,934.32	582.86	109,687.88	56,132.33	62,430.40	7,579.12	—	13,548.71
SOMERVILLE . . . . .	2,807.05	3,553.19	78,989.47	53,235.98	60,878.36	4,245.74	—	8,808.57
LAWRENCE . . . . .	575.00	670.87	116,571.26	39,844.69	87,351.66	800.00	80.00	6,427.97
BROCKTON . . . . .	7,244.12	2,421.68	57,050.74	55,180.89	38,570.86	172.71	—	2,017.51
HOLYOKE . . . . .	6,272.29	259.72	74,352.65	31,512.58	75,124.42	6,501.02	5,220.00	3,063.35
QUINCY . . . . .	10,113.40	1,318.38	63,012.56	36,597.92	38,517.61	14,376.28	—	3,945.93
NEWTON . . . . .	6,641.39	—	78,990.04	46,708.00	85,118.40	8,081.98	—	2,409.99
HAVERHILL . . . . .	11,278.48	392.01	42,917.16	29,169.19	33,387.25	6,580.69	21,219.61	11,184.91
MEDFORD . . . . .	—	815.42	47,057.45	41,273.61	27,873.62	866.10	—	581.40
CHELSEA . . . . .	—	413.73	53,861.51	31,600.43	28,383.89	1,962.68	840.00	589.22
PITTSFIELD . . . . .	10,975.58	2,640.08	43,471.64	24,395.32	44,390.56	1,052.50	—	1,661.66
ITCHBURG . . . . .	10,917.01	169.40	45,658.72	37,080.73	33,018.12	1,821.55	—	11,511.20
SALEM . . . . .	4,865.75	258.90	39,823.93	24,589.73	14,024.49	1,323.97	—	1,639.76
EVERETT . . . . .	—	1,423.20	37,886.30	21,385.22	19,745.69	3,848.99	—	6,747.01
CHICOPEE . . . . .	13,365.69	593.17	58,063.93	26,804.09	22,571.27	1,197.46	—	11,770.24
TAUNTON . . . . .	16,583.40	461.17	41,657.69	18,834.67	23,601.83	1,682.58	372.00	6,240.47
WALTHAM . . . . .	6,723.55	305.15	34,802.59	22,805.72	17,553.80	12,491.33	—	1,292.50
REVERE . . . . .	3,875.81	435.48	32,040.54	20,066.32	20,118.00	989.79	—	1,367.72
NORTHAMPTON . . . . .	6,043.67	—	59,170.74	25,271.45	3,279.02	2,248.55	—	7,121.87
GLoucester . . . . .	7,973.00	—	20,399.29	17,004.53	22,135.76	401.56	833.50	4,013.16
NORTH ADAMS . . . . .	2,208.80	91.13	17,148.49	14,637.65	8,763.93	—	—	2,251.48
LEMINSTER . . . . .	6,452.75	223.14	38,032.49	23,161.61	18,574.10	843.78	—	4,662.23
ATTLEBORO . . . . .	8,990.50	95.73	20,633.35	13,020.46	11,083.57	1,186.77	—	3,195.72
MELROSE . . . . .	11,044.24	45.15	21,742.01	12,049.78	12,443.98	1,614.87	2,500.00	7,487.68
PEABODY . . . . .	4,660.33	99.44	20,397.31	15,835.99	18,866.26	2,242.83	—	5,575.30
WESTFIELD . . . . .	7,967.64	497.34	27,231.43	15,387.90	12,650.22	726.50	—	1,044.91
GARDNER . . . . .	3,863.15	162.30	18,754.53	12,961.42	7,938.33	479.55	—	6,638.05
WOBURN . . . . .	5,937.50	89.73	11,484.61	11,187.44	6,869.80	184.43	—	253.01
MALDENBOROUGH . . . . .	5,969.61	39.14	17,367.00	10,950.86	13,021.95	2,823.54	—	1,044.91
NEWBURYPORT . . . . .	1,031.00	197.42	10,653.18	6,999.42	4,431.39	263.12	450.00	573.97
39 Cities . . . . .	\$256,620.09	\$40,015.27	\$3,289,765.09	\$1,733,691.15	\$2,878,636.21	\$436,838.60	\$93,697.33	\$490,928.32

TABLE VII. — Maintenance of Departments — Continued.  
8. Libraries.

CITIES.	Population of 1925	A TOTAL EXPENSES	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON	779,620	\$1,125,384.26	\$689,234.94	\$154,401.67	\$62,624.15	\$38,213.62	\$120,164.29	\$60,745.59
Worcester	190,757	173,441.47	113,803.20	27,618.90	5,858.21	7,406.55	13,087.04	5,067.57
Springfield	142,065	193,145.00	—	—	—	—	—	1,193,145.00
FALL RIVER	85,871.11	85,871.11	57,619.58	12,821.35	3,642.21	4,547.85	5,801.35	1,438.77
CAMBRIDGE	128,993	89,008.30	57,925.23	14,512.73	4,200.50	1,926.72	5,412.50	5,030.53
NEW BEDFORD	119,669	81,510.17	61,300.84	11,383.51	4,455.82	855.81	683.26	2,830.93
LOWELL	110,296	38,872.80	23,900.00	6,018.31	2,279.22	1,266.06	2,049.78	3,359.43
LYNN	103,081	73,462.98	49,865.20	9,530.51	3,856.76	3,857.41	2,539.81	2,813.29
SOMERVILLE	99,032	86,087.22	53,562.02	15,552.23	3,837.42	4,601.23	1,078.48	5,455.84
LAWRENCE	93,527	60,201.97	41,745.58	10,136.37	3,149.88	2,346.81	1,191.36	1,611.97
BROCKTON	65,343	41,023.74	23,959.59	8,944.90	797.34	2,905.03	3,010.59	1,396.29
HOLYOKE	60,335	43,000.00	—	—	—	—	—	143,000.00
QUINCY	60,053	52,360.43	26,622.99	12,961.29	1,744.85	2,478.56	5,271.11	3,981.63
NEWTON	53,003	83,927.65	47,698.73	17,313.23	3,217.72	4,993.41	3,452.89	7,231.67
MALDEN	51,789	47,624.98	24,582.98	10,679.60	1,700.16	1,623.93	1,618.01	7,420.31
HAVERHILL	49,232	43,953.35	24,652.15	5,734.09	2,502.39	2,309.13	5,809.41	2,946.16
MEDFORD	47,627	27,597.54	14,793.43	6,992.90	700.29	1,232.33	2,487.50	1,391.09
CHELSEA	47,247	28,288.34	15,912.71	7,352.77	1,156.36	1,232.33	747.76	2,198.20
PITTSFIELD	46,877	28,000.00	—	—	—	—	—	128,000.00
FITCHBURG	43,609	16,686.92	10,130.70	3,617.49	343.59	984.22	605.98	1,004.94
SALEM	42,821	32,341.33	20,007.52	6,128.05	1,598.76	1,317.56	1,084.32	2,205.12
EVERETT	42,072	34,962.48	19,104.71	9,454.71	1,531.31	1,744.80	2,130.61	996.34
CHICOPEE	41,882	23,478.48	12,168.44	5,377.15	877.67	1,039.30	2,273.62	1,742.30
TAUNTON	39,255	21,165.38	11,172.51	6,084.69	1,194.09	1,567.92	759.60	416.57
WALTHAM	34,746	39,647.74	22,517.26	9,319.05	2,738.80	2,783.24	846.84	1,442.45
REVERE	33,261	6,340.79	4,135.75	1,166.66	9.93	710.17	60.70	257.58
NORHAMPTON	24,145	42,414.01	22,780.05	10,449.98	2,068.94	3,917.63	618.26	2,579.15
GLOUCESTER	23,375	1,000.00	—	—	—	—	—	1,000.00
NORTH ADAMS	22,717	14,826.20	7,558.15	4,278.16	215.57	1,308.89	705.31	760.32
BEVERLY	22,685	37,612.89	17,024.43	9,156.69	1,881.95	1,830.90	5,970.17	1,748.75
LEOMINSTER	22,120	14,020.08	7,369.70	3,367.72	1,472.26	1,272.90	747.07	790.43
ATTLEBORO	20,623	17,485.68	8,759.00	3,340.11	1,225.60	1,290.05	1,634.54	1,306.28
MELROSE	20,165	20,802.92	12,734.44	4,419.41	799.08	888.12	1,094.28	867.39
PEABODY	19,870	3,000.00	—	—	—	—	—	13,000.00
WESTFIELD	19,842	20,908.25	—	—	—	—	—	120,908.25
GARDNER	18,730	11,000.00	—	—	—	—	—	111,000.00
WOBURN	18,370	20,943.38	12,242.82	3,728.82	1,033.32	1,203.67	1,107.35	1,627.40
MARLBOROUGH	16,236	9,100.34	6,067.56	1,479.88	19.20	746.01	100.13	627.56
NEWBURYPORT	15,656	13,875.52	9,052.83	2,333.31	939.69	497.03	208.76	783.90
39 Cities	2,909,767	\$2,804,373.60	\$1,532,005.04	\$414,986.24	\$122,673.12	\$104,517.22	\$195,442.68	\$434,749.30

<sup>1</sup> Appropriation.

TABLE VII. — *Maintenance of Departments — Continued.*  
9. Recreation.

CITIES.	Population of 1925	A TOTAL EXPENSES	B General Administration	C. PARKS AND GARDENS		D Playgrounds and Gymnasias	E Bathhouses and Beaches	F. CELEBRATIONS AND ENTERTAINMENTS		
				Maintenance	Metropolitan Park Maintenance			Fourth of July	Labor Day	Band Con- certs, etc.
BOSTON	779,620	\$2,677,659.83	\$167,085.53	\$765,617.41	\$995,000.71	\$396,641.47	\$260,571.75	\$25,435.97	\$2,362.84	\$64,944.15
WORCESTER	190,757	178,040.99		99,186.06	—	69,686.37	5,885.56	919.50	—	2,433.50
SPRINGFIELD	142,065	349,062.31	7,829.13	266,805.52	—	58,457.22	3,038.65	6,540.13	—	4,371.66
FALL RIVER	128,993	113,000.11	6,697.45	76,161.60	—	28,185.99	—	300.00	—	2,653.07
CAMBRIDGE	119,669	255,179.58	6,859.67	76,335.39	108,137.63	43,069.87	10,319.49	7,769.27	406.96	281.30
NEW BEDFORD	119,539	78,169.45	—	69,183.86	—	—	8,985.59	—	—	—
LYNN	110,296	53,340.86	7,780.13	33,672.01	—	4,019.17	1,954.01	2,247.00	996.95	2,671.59
LYNN	110,296	53,340.86	7,780.13	33,672.01	—	4,019.17	1,954.01	2,247.00	996.95	2,671.59
SOMERVILLE	99,032	151,776.85	—	38,275.00	79,755.28	28,775.49	3,228.86	1,444.81	—	3,526.27
LAWRENCE	93,527	66,034.50	—	41,138.83	74,335.27	20,787.53	13,509.13	2,812.37	—	946.69
BROCKTON	65,343	20,518.47	—	11,709.76	—	7,000.00	—	1,461.77	223.35	409.00
HOLYOKE	60,335	58,514.46	770.40	27,266.92	—	19,643.19	8,968.45	1,865.50	—	—
QUINCY	53,005	100,149.44	500.00	9,360.07	88,874.10	17,404.62	667.10	1,953.25	—	1,390.30
NEWTON	51,789	163,775.35	—	9,567.93	71,046.81	77,414.49	4,734.21	—	—	1,011.91
MALDEN	49,232	37,438.27	3,280.38	36,370.95	42,205.26	4,011.68	—	957.65	—	612.35
HAVERHILL	47,627	34,177.82	3,923.65	24,148.26	—	5,344.75	—	—	—	761.16
MEDFORD	47,627	71,868.58	3,500.88	15,815.87	42,970.47	2,902.86	864.49	1,191.31	—	4,610.70
CHELSEA	47,217	63,113.10	—	7,028.51	37,034.92	16,639.52	—	2,410.15	—	—
PITTSFIELD	46,877	21,900.10	—	14,352.60	—	—	1,178.68	1,000.00	—	500.00
FITCHBURG	43,609	26,571.15	—	30,291.75	—	15,243.40	—	536.00	—	3,091.00
SALEM	42,821	52,813.81	2,621.23	33,459.45	—	11,808.72	571.02	1,292.39	—	1,649.70
EVERETT	42,072	88,459.92	—	19,567.07	36,834.58	24,534.92	960.00	4,913.65	—	197.00
CHICOPEE	41,882	11,631.21	—	2,583.62	—	8,850.59	—	—	—	22.00
TAUNTON	39,255	14,081.02	—	5,371.53	31,630.90	8,087.49	1,208.27	418.85	—	3,449.31
WALTHAM	34,746	58,368.14	—	4,912.42	24,342.62	17,048.39	—	—	—	783.00
REVERE	33,261	24,342.62	—	—	—	711.27	—	474.35	—	339.90
NORTHAMPTON	24,145	3,698.72	—	1,730.10	—	1,403.31	682.22	569.83	—	173.25
GLOUCESTER	23,375	10,571.09	—	7,575.83	—	988.71	—	—	—	1,452.71
NORTH ADAMS	22,717	1,616.21	—	454.25	—	6,550.00	2,954.42	965.75	—	841.05
BEVERLY	22,685	14,887.02	—	2,934.14	—	2,086.27	—	300.00	—	1,282.92
LEOMINSTER	22,120	4,798.81	—	1,571.49	—	2,707.79	—	365.29	—	1,732.66
ATTLEBORO	20,623	17,797.54	—	13,371.54	17,943.98	8,798.26	2,763.07	895.03	—	200.00
MELROSE	20,165	41,423.50	1,712.67	8,868.49	—	5,980.85	—	852.21	—	500.00
PEABODY	19,870	8,505.72	—	1,203.16	—	3,769.79	10,498.59	420.00	—	381.92
WESTFIELD	19,342	3,172.95	—	4,921.08	—	4,562.06	—	467.00	—	350.00
GARDNER	18,730	21,690.38	758.65	1,101.36	12,671.77	2,816.36	—	—	—	37.00
WOBURN	18,370	17,438.41	—	3,424.68	—	809.18	—	—	—	—
MARLBOROUGH	16,236	4,583.86	—	3,964.53	—	3,827.25	—	—	—	—
NEWBURYPORT	15,656	7,828.78	—	—	—	—	—	—	—	—
39 Cities	2,909,767	\$5,099,236.54	\$213,313.77	\$1,764,349.93	\$1,642,984.30	\$947,017.36	\$345,513.56	\$70,509.03	\$3,990.10	\$111,552.49

TABLE VII. — *Maintenance of Departments — Continued.*  
10. Pensions.

CITIES.	Population of 1925	A TOTAL EXPENSES	B. DEPARTMENTAL					C Water	D Cemetery
			Police	Fire	Highways	Schools	All Other		
BOSTON	779,620	\$2,511,622.00	\$242,100.06	\$298,937.49	\$3,938.53	\$151,718.09	\$1,794,119.64	\$20,808.19	—
WORCESTER	190,757	151,876.47	23,336.29	25,798.14	29,295.89	6,553.62	\$58,700.56	6,366.49	\$1,825.48
SPRINGFIELD	142,065	41,948.92	13,934.96	13,394.75	14,361.01	—	3,259.20	—	—
FALL RIVER	128,993	66,673.92	22,139.38	35,706.84	5,088.51	2,639.19	500.00	—	—
CAMBRIDGE	118,076.18	118,076.18	16,473.88	25,118.19	34,429.09	11,016.40	17,902.85	11,623.65	1,512.12
NEW BEDFORD	119,539	23,711.46	13,273.21	6,779.18	451.67	3,121.72	—	—	85.68
LOWELL	110,296	37,358.74	13,383.06	21,599.48	1,178.00	833.20	—	365.00	—
LYNN	103,081	73,914.10	7,391.55	21,637.91	11,867.96	3,154.92	14,520.20	4,950.36	1,045.20
SOMERVILLE	99,032	55,199.04	14,118.95	12,483.92	10,383.36	—	14,385.52	3,827.29	—
LAWRENCE	93,527	17,127.43	7,143.57	9,983.86	—	—	—	—	—
BROCKTON	65,343	34,803.02	6,138.00	10,049.97	6,933.11	2,874.44	6,016.68	2,790.82	—
HOLYOKE	60,335	31,286.39	6,232.60	8,690.86	—	1,642.18	4,147,20.75	—	—
QUINCY	60,053	15,432.74	2,655.10	2,761.40	6,671.84	500.00	702.00	2,142.40	—
NEWTON	53,000	67,274.58	10,750.54	8,175.00	32,372.70	220.45	\$11,601.21	4,154.68	—
MALDEN	51,789	32,456.54	6,479.96	4,811.72	6,182.34	—	1,138.92	—	1,471.56
HAVERTHILL	49,232	10,827.98	2,180.00	6,250.74	1,479.86	916.68	—	—	—
MEDFORD	47,627	15,184.51	4,822.98	5,833.34	5,384.00	500.00	2,374.99	1,269.00	—
CHELSEA	47,247	21,845.00	2,425.00	5,390.14	8,205.27	965.08	2,896.50	1,763.01	—
PITTSFIELD	46,877	4,932.00	2,760.00	1,192.00	—	1,000.00	—	—	—
FITCHBURG	43,609	19,811.48	3,694.55	2,042.54	9,790.16	1,116.95	—	3,167.28	—
SALEM	42,821	20,209.06	3,750.48	2,469.00	8,815.40	999.84	2,384.24	1,790.10	715.50
EVERETT	42,072	29,227.77	8,800.43	2,160.55	16,769.79	—	781.50	—	—
CHICOPEE	41,882	9,122.34	1,825.00	2,672.77	2,187.93	—	—	7,436.64	—
TAUNTON	39,255	95.00	—	95.00	—	—	—	—	—
WALTHAM	34,746	18,159.80	4,838.11	3,750.00	4,679.18	470.04	500.00	3,216.48	705.99
REVERE	33,261	7,249.64	850.00	3,319.54	2,580.10	500.00	—	—	—
NORTHAMPTON	24,145	1,475.00	—	—	—	—	—	—	—
GLoucester	23,375	13,318.46	5,657.75	6,060.71	315.00	—	1,285.00	—	—
NORTH ADAMS	22,717	4,171.50	2,010.75	2,010.75	—	—	—	—	—
BEVERLY	22,685	5,618.58	3,080.58	1,413.00	775.00	—	350.00	—	—
LORMINSTER	22,120	—	—	—	—	—	—	—	—
ATLEROHO	20,623	689.98	565.00	124.98	—	—	—	—	—
MELROSE	20,165	17,415.90	1,962.50	1,075.00	—	500.00	\$13,878.40	—	—
PEABODY	19,870	12,590.16	3,569.16	2,737.44	3,797.76	618.84	663.04	\$1,201.92	—
WESTFIELD	19,542	—	—	—	—	—	—	—	—
GARDNER	18,730	4,226.20	2,505.00	—	1,721.20	—	—	—	—
WOBURN	18,370	11,369.09	2,562.00	1,178.46	5,242.01	—	—	2,386.62	—
MALBOROUGH	16,236	3,255.60	1,242.60	2,013.00	—	—	—	—	—
NEWBURYPORT	15,656	650.00	—	650.00	—	—	—	—	—
39 Cities	2,909,767	\$3,510,225.68	\$472,623.00	\$553,597.67	\$247,838.71	\$191,861.64	\$1,962,683.20	\$74,259.83	\$7,361.53

1 Includes \$1,747,432.34 appropriation paid city retirement fund.

4 Public works.

5 Includes \$8,300 appropriation paid city retirement fund.

8 Includes \$12,078.40 public works.

2 Includes \$6,420.63 other enterprises.

6 Includes water, amount not specified.

3 Includes \$51,748.47 appropriation paid city retirement fund.

7 Includes \$689.86 electric light.



TABLE VII. — *Maintenance of Departments — Concluded.*  
*11. Unclassified.*

CITIES.	Population of 1925	A TOTAL EXPENSES	B Damage Settlements	C Printing and Stationery	D Memorial Day	E Rent for Military Organizations	F Care of Soldiers' Graves	G Blanket Insurance	H City Clocks	I Ice for Drinking Fountains	J All Other
BOSTON . . . . .	779,620	\$554,659.86	\$175,555.99	\$42,075.52	\$14,996.31	—	—	—	\$52.50	\$5,400.66	\$316,518.88
WORCESTER . . . . .	190,757	48,933.54	28,673.47	4,790.38	2,867.23	\$5,600.04	\$6,233.95	—	300.00	—	408.47
SPRINGFIELD . . . . .	142,065	101,174.85	22,569.11	5,319.39	2,192.45	8,000.00	1,250.50	—	—	—	161,813.40
FALL RIVER . . . . .	128,993	37,263.96	11,224.65	3,077.80	2,587.89	2,174.97	976.00	\$7,417.23	—	—	9,805.42
CAMBRIDGE . . . . .	119,669	34,371.64	23,683.68	2,196.26	3,500.00	2,100.00	1,098.26	—	165.00	1,312.69	915.75
NEW BEDFORD . . . . .	119,539	9,204.76	486.25	934.55	1,909.51	3,200.00	1,976.06	—	—	—	648.89
LOWELL . . . . .	110,296	80,685.25	6,694.83	304.50	3,396.65	—	1,098.90	—	75.00	—	274,915.37
LYNN . . . . .	103,081	41,347.53	6,486.48	—	2,400.00	—	—	30,309.12	—	—	2,151.93
SOMERVILLE . . . . .	99,032	14,448.04	5,354.96	2,194.70	818.48	1,480.00	—	—	—	—	4,599.90
LAWRENCE . . . . .	93,527	29,375.39	5,600.00	1,414.60	2,675.00	425.00	—	—	—	1,273.88	17,986.91
BROCKTON . . . . .	65,343	11,119.74	1,500.00	1,536.17	1,235.43	2,100.00	948.00	—	—	—	3,800.14
HOLYOKE . . . . .	60,335	64,801.24	27,999.65	1,745.36	948.96	2,957.31	—	—	105.00	—	31,149.96
QUINCY . . . . .	60,055	11,293.84	2,639.88	2,097.19	1,193.12	3,199.71	46.15	—	—	—	2,012.79
NEWTON . . . . .	53,003	16,340.92	794.65	331.65	1,899.04	1,050.00	—	—	—	—	412,265.58
MALDEN . . . . .	51,789	18,183.49	1,588.45	629.85	2,382.72	2,558.26	—	9,847.02	—	—	1,177.19
HAVERHILL . . . . .	49,232	12,422.90	4,928.03	78.89	774.68	2,224.93	1,890.50	—	1,595.92	146.81	783.14
MEDFORD . . . . .	47,627	25,635.87	2,716.00	966.05	1,516.87	2,931.30	—	13,858.39	—	—	3,617.26
CHELSEA . . . . .	47,247	19,107.05	9,752.68	1,357.02	1,231.42	—	20.00	6,037.83	—	—	698.10
PITTSFIELD . . . . .	46,877	57,968.83	2,300.30	1,958.00	826.15	2,000.00	453.00	21,234.97	100.00	—	28,396.41
FITCHBURG . . . . .	43,609	11,651.08	2,226.15	2,595.10	898.79	4,449.64	372.50	—	200.00	677.40	231.50
SALEM . . . . .	42,072	8,491.71	2,108.24	630.35	1,046.55	1,750.00	374.10	—	36.00	—	2,466.47
EVERETT . . . . .	42,072	31,885.38	7,524.23	76.00	1,500.00	2,386.63	—	12,311.34	158.62	428.74	7,499.82
CHICOPEE . . . . .	41,882	7,696.96	4,094.80	1,310.00	832.16	1,440.00	—	—	—	—	82.85
TAUNTON . . . . .	39,255	12,963.00	7,308.45	338.00	900.00	1,500.00	120.00	2,833.70	250.63	—	5,819.75
WALTHAM . . . . .	34,746	12,733.39	200.00	2,582.47	1,070.54	2,690.00	—	31,544.52	—	—	3,297.21
REVERE . . . . .	33,261	38,698.97	2,724.86	128.38	1,094.00	—	—	—	—	65.00	4,674.83
NORTHAMPTON . . . . .	24,145	9,338.99	2,112.08	1,033.30	488.82	670.00	—	—	—	—	8,042.14
GLOUCESTER . . . . .	23,375	13,032.90	2,328.00	1,776.76	886.00	—	—	—	—	—	6,318.24
NORTH ADAMS . . . . .	22,717	10,917.39	1,677.50	649.32	637.33	1,635.00	—	—	50.00	—	6,479.54
BEVERLY . . . . .	22,685	14,923.23	4,000.00	1,603.69	1,100.00	1,630.00	—	—	—	—	—
LEOMINSTER . . . . .	22,120	2,693.00	650.00	812.00	583.00	—	—	—	—	—	—
ATLANTIC . . . . .	20,623	7,759.91	1,596.07	738.34	450.00	1,300.00	—	7,982.90	102.46	—	3,513.04
MILFORD . . . . .	20,165	18,737.22	468.00	597.98	857.08	900.00	120.00	—	—	—	7,931.26
PEABODY . . . . .	19,870	17,746.26	3,461.32	—	1,700.00	900.00	—	—	—	—	11,290.74
WESTFIELD . . . . .	19,342	9,672.58	2,419.38	486.75	450.00	—	—	—	—	—	6,066.45
GARDNER . . . . .	18,730	13,483.29	1,403.50	598.30	550.00	2,120.00	200.00	6,693.44	274.20	—	1,620.00
WOBURN . . . . .	18,370	19,051.28	2,269.00	436.24	1,314.91	750.00	309.60	4,454.10	250.00	298.05	9,497.43
NARLBOROUGH . . . . .	16,236	9,189.42	6,009.11	604.50	695.81	1,420.00	100.00	—	—	—	300.00
NEWBURYPORT . . . . .	15,656	5,749.51	966.91	752.88	425.00	265.57	53.60	—	150.00	—	3,135.45
<b>39 Cities . . . . .</b>	<b>2,909,767</b>	<b>\$1,470,714.17</b>	<b>\$396,156.66</b>	<b>\$90,937.74</b>	<b>\$67,131.90</b>	<b>\$68,456.46</b>	<b>\$17,641.12</b>	<b>\$154,544.56</b>	<b>\$4,220.29</b>	<b>\$9,653.23</b>	<b>\$561,962.21</b>

<sup>1</sup> Includes flood relief, \$34,354.28.  
<sup>2</sup> Includes Auditorium, \$30,439.21.  
<sup>3</sup> Includes city yard, \$5,882.27.  
<sup>4</sup> Includes municipal garage, \$8,160.83.  
<sup>5</sup> Includes municipal yard, \$15,254.57.  
<sup>6</sup> Includes \$7,889.26 for vacations, public works.  
<sup>7</sup> Includes municipal garage, \$11,117.73.

TABLE VIII. — Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

CITIES.	Population of 1925	A. PUBLIC SERVICE ENTERPRISES						B		C	
		TOTAL EXPENSES	ELECTRIC LIGHT	WATER		ALL OTHER		Cemeteries			
				Maintenance and Operation	Maintenance and Operation	Metropolitan Water	Maintenance		Markets		Scales
BOSTON . . .	779,620	\$3,540,502.79	—	\$1,411,784.05	\$1,085,865.22	\$29,371.40	\$958.55	—	\$1,011,523.57	\$182,960.86	\$189,201.22
WORCESTER . . .	190,757	228,885.02	—	227,489.99	—	—	1,395.03	—	—	62,564.33	4.00
SPRINGFIELD . . .	142,065	297,036.85	—	297,036.85	—	—	—	—	—	100.00	—
FALL RIVER . . .	128,993	275,038.67	—	270,815.24	—	—	1,263.22	\$2,960.21	—	47,131.93	—
CAMBRIDGE . . .	119,669	402,026.92	—	402,026.92	—	—	—	—	—	64,025.33	—
NEW BEDFORD . . .	119,539	217,377.50	—	213,883.81	—	—	—	3,543.69	—	62,715.29	5.00
LOWELL . . .	110,296	309,991.14	—	308,335.34	—	—	1,455.80	—	—	35,238.87	.52
LYNN . . .	103,081	216,523.97	—	216,523.97	—	—	—	—	—	66,835.92	1,821.25
SOMERVILLE . . .	99,032	185,887.68	—	101,823.24	81,061.44	—	—	—	—	26,749.15	—
LAWRENCE . . .	93,527	194,673.18	—	194,673.18	—	—	—	—	—	17,435.41	—
BROCKTON . . .	65,343	133,563.25	—	133,563.25	—	—	—	—	—	—	—
HOLYOKE . . .	60,335	1,098,971.79	1,968,927.01	130,044.75	—	—	—	—	—	26,932.54	1,921.85
QUINCY . . .	60,055	108,049.35	—	104,713.73	63,335.62	—	—	—	—	1,216.12	53.45
NEWTON . . .	53,003	265,438.81	—	260,299.89	5,138.92	—	—	—	—	38,118.64	213.87
MALDEN . . .	51,789	107,656.23	—	68,412.78	39,243.45	—	—	—	—	715.87	167.50
HAVERHILL . . .	49,232	102,559.95	—	102,523.15	—	—	36.80	—	—	30,207.65	—
NEDFORD . . .	47,627	82,462.27	—	46,603.21	35,859.06	—	—	—	—	—	—
CHELSEA . . .	47,247	97,263.60	—	30,049.82	37,213.78	—	—	—	—	—	—
PITTSFIELD . . .	46,877	54,839.86	—	53,286.29	—	—	1,553.57	—	—	24,068.07	71.74
FITCHBURG . . .	43,669	75,427.78	—	75,427.78	—	—	—	—	—	23,151.43	508.40
SALEM . . .	42,821	95,485.87	—	93,764.77	—	201.51	1,519.59	—	—	7,581.16	—
EVERETT . . .	42,072	77,215.20	—	26,594.93	50,620.27	—	—	—	—	14,999.83	—
CHICOPEE . . .	41,882	308,941.19	288,858.42	80,082.77	—	—	—	—	—	30,792.92	—
TAUNTON . . .	39,255	451,098.62	361,099.57	89,999.05	—	—	—	—	—	5,532.51	160.00
WALTHAM . . .	34,746	83,489.14	—	83,489.14	—	—	—	—	—	3,968.20	32.00
REVERE . . .	33,261	64,005.88	—	37,853.29	26,152.59	—	—	—	—	10,464.75	—
NORTHAMPTON . . .	24,145	43,523.95	—	42,325.85	—	—	—	—	—	16,795.25	—
GLOUCESTER . . .	23,375	70,290.05	—	70,290.05	—	—	—	—	—	12,414.41	—
NORTH ADAMS . . .	22,717	29,721.29	—	28,424.68	—	—	1,296.61	—	—	—	—
BEVERLY . . .	22,685	49,419.04	—	49,419.04	—	—	—	—	—	—	—
LEOMINSTER . . .	22,120	40,274.26	—	38,903.09	—	—	1,371.17	—	2,107.57	—	—
ATLBERO . . .	20,623	43,724.90	—	41,617.33	—	—	—	—	—	16,873.58	221.57
MELROSE . . .	20,165	45,339.03	—	28,729.43	16,609.60	—	—	—	—	7,500.94	—
PEABODY . . .	19,870	324,412.24	250,046.63	72,417.78	—	—	1,947.83	—	—	79.63	—
WESTFIELD . . .	19,342	389,315.37	2,357,302.29	32,013.08	—	—	—	—	—	11,122.20	—
GARDNER . . .	18,730	47,025.58	—	47,025.58	—	—	—	—	—	12,441.59	—
WOBURN . . .	18,370	62,338.29	—	62,338.29	—	—	—	—	—	3,213.28	—
MARLBOROUGH . . .	16,236	28,605.68	—	28,605.68	—	—	—	—	—	1,140.94	—
NEWBURYPORT . . .	15,656	35,699.90	—	35,699.90	—	—	—	—	—	—	—
39 Cities . . .	2,909,767	\$10,374,102.09	\$2,226,233.95	\$5,639,069.97	\$1,445,102.95	\$29,572.31	\$12,798.17	\$6,503.90	\$1,014,829.24	\$886,578.88	\$191,482.37

1 Includes \$527,941.44 for gas.

2 Includes gas, amount not specified.

TABLE IX. — *Summary of Maintenance.*

CITIES.	A TOTAL EXPENSES	B. DEPARTMENTAL				
		General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities
BOSTON . . . . .	\$54,105,436.03	\$1,959,989.68	\$9,881,992.99	\$5,373,283.35	\$4,211,996.03	\$5,524,009.00
WORCESTER . . . . .	9,897,723.07	413,385.65	1,986,349.17	775,739.22	1,046,546.38	\$330,990.56
SPRINGFIELD . . . . .	8,245,586.07	461,238.75	1,609,841.13	727,744.94	878,669.26	70,699.92
FALL RIVER . . . . .	5,410,913.26	257,921.44	1,033,367.79	355,566.44	418,637.42	34,189.88
CAMBRIDGE . . . . .	6,289,636.89	322,908.41	1,153,431.09	933,344.95	472,451.47	50,439.55
NEW BEDFORD . . . . .	5,458,769.05	240,846.46	1,106,555.55	623,952.88	412,922.56	68,173.28
LOWELL . . . . .	4,471,583.31	283,839.80	836,857.57	411,706.76	391,180.81	122,212.60
LYNN . . . . .	3,993,979.66	167,899.34	770,955.57	405,996.09	338,668.39	57,037.17
SOMERVILLE . . . . .	3,436,200.59	167,375.15	687,874.07	399,793.36	275,541.68	42,270.70
LAVERGNE . . . . .	3,737,808.67	167,669.65	732,874.07	412,264.49	177,541.68	58,122.23
BROCKTON . . . . .	2,659,900.32	147,984.70	488,930.88	299,265.95	391,346.53	41,901.51
HOLYOKE . . . . .	3,733,687.90	155,814.71	615,393.35	296,797.35	272,973.04	28,102.36
QUINCY . . . . .	3,132,678.95	149,306.76	538,736.50	365,536.51	268,543.69	20,275.00
NEWTON . . . . .	3,671,289.14	190,374.82	620,478.76	323,136.73	367,065.20	18,365.50
NALDEN . . . . .	2,136,398.23	97,390.82	395,975.97	244,196.23	186,745.63	7,649.43
HAYVERHILL . . . . .	2,104,040.97	100,970.58	398,477.80	168,501.13	188,368.78	22,289.97
MEDFORD . . . . .	2,082,484.70	149,965.82	351,170.44	191,614.72	345,309.46	21,003.40
CHELSEA . . . . .	2,108,996.15	120,054.08	434,383.10	172,122.08	198,062.33	30,836.84
PITTSFIELD . . . . .	1,690,840.85	92,580.35	281,303.78	122,140.77	283,059.93	191,649.99
FITCHBURG . . . . .	1,838,339.61	104,132.85	310,663.60	128,591.23	192,900.01	73,521.67
SALEM . . . . .	1,735,328.02	92,400.46	297,893.42	181,587.18	203,315.43	321,842.72
EVERETT . . . . .	2,014,745.62	114,596.63	406,530.81	138,134.74	130,882.25	43,105.77
CHICOPEE . . . . .	1,793,564.84	90,373.10	375,439.22	113,581.41	145,538.57	26,074.51
TAUNTON . . . . .	1,796,632.62	72,397.00	263,914.60	106,892.97	126,372.98	19,915.81
WALHAM . . . . .	1,706,622.35	115,785.12	302,252.15	156,635.25	176,137.86	21,374.30
REVERE . . . . .	1,359,967.05	75,553.42	235,179.35	101,883.28	179,439.02	11,514.68
NORTHAMPTON . . . . .	838,688.95	49,219.03	139,587.53	39,494.53	93,847.91	13,210.30
GLOUCESTER . . . . .	1,091,136.02	80,626.03	205,752.81	62,678.58	114,350.64	4,676.51
NORTH ADAMS . . . . .	733,772.25	47,333.88	123,996.61	52,747.12	142,686.69	30,063.85
BEVERLY . . . . .	1,289,037.19	69,613.88	256,196.30	87,463.38	101,359.30	4,182.49
LEOMINSTER . . . . .	758,813.77	50,051.57	111,194.53	43,287.48	176,635.67	84,357.31
ATLEBORO . . . . .	852,571.24	53,690.76	169,280.29	50,098.78	140,438.01	8,060.84
MELROSE . . . . .	951,964.65	83,623.45	150,160.19	78,381.82	81,693.53	5,798.92
PEABODY . . . . .	1,221,787.13	60,803.97	104,103.97	79,895.75	90,499.64	22,922.52
WESTFIELD . . . . .	1,081,081.21	39,949.14	109,831.83	39,981.85	100,892.79	10,280.99
GARDNER . . . . .	659,928.11	36,346.26	95,305.99	57,195.31	31,623.91	3,039.62
WOBURN . . . . .	739,851.75	53,456.95	108,170.59	37,342.29	91,856.28	9,346.45
MARLBOROUGH . . . . .	564,909.53	38,527.39	96,409.74	42,253.06	79,292.46	8,651.97
NEWBURYPORT . . . . .	462,028.19	25,805.76	74,684.10	35,453.58	61,502.47	12,138.48
39 Cities . . . . .	\$151,952,753.30	\$7,002,423.62	\$27,960,505.73	\$14,245,283.59	\$13,697,213.18	\$13,379,784.98
						\$1,327,246.37

TABLE IX. — Summary of Maintenance — Concluded.

CITIES.	B. DEPARTMENTAL — Concluded					C	D	E
	Schools	Libraries	Recreation	Pensions	Unclassified			
BOSTON	\$16,044,183.60	\$1,125,384.26	\$2,677,639.83	\$2,511,622.00	\$554,659.86	\$3,540,502.79	\$182,960.86	\$186,201.22
BRIDGEPORT	3,638,395.92	173,441.47	178,040.99	151,876.47	48,933.54	228,885.02	62,564.33	4.00
SPRINGFIELD	3,278,604.02	193,145.00	349,062.31	41,948.92	101,174.85	297,036.85	—	100.00
FALL RIVER	1,966,269.80	83,871.11	113,000.11	66,673.92	37,263.96	275,038.67	47,131.93	—
CAMBRIDGE	1,812,539.15	89,008.30	255,179.58	118,076.18	34,971.64	402,026.92	64,025.33	5.00
NEW BEDFORD	1,842,900.99	81,510.17	78,169.45	23,711.46	9,264.76	217,377.50	62,715.29	—
LOWELL	1,486,981.98	38,872.80	53,340.86	37,358.74	86,685.25	309,991.14	35,238.87	.52
LYNN	1,399,940.67	73,462.98	151,776.85	73,914.10	41,347.57	216,523.97	66,835.92	1,821.25
SOMERVILLE	1,259,955.68	86,087.22	119,227.61	55,199.04	14,448.04	185,887.68	—	—
LAWRENCE	1,322,031.67	60,201.97	166,034.50	17,127.43	29,375.39	194,673.18	26,749.15	—
BROCKTON	943,848.49	41,023.74	20,518.47	34,803.02	11,819.74	133,563.25	17,435.41	—
HOLYOKE	898,811.18	43,000.00	58,514.46	31,286.39	64,801.24	109,871.79	26,932.54	1,921.85
QUINCY	1,071,541.28	32,360.43	100,149.44	15,432.74	11,293.84	168,049.35	1,216.12	53.45
NEWTON	1,276,442.37	83,927.65	163,775.35	67,274.58	16,340.92	265,438.81	38,118.64	213.87
HAVERHILL	736,447.01	47,624.98	87,438.27	32,456.54	18,183.49	107,656.23	715.87	107.50
MEDFORD	676,045.15	43,953.35	34,177.82	10,827.28	12,422.90	102,559.95	82,462.27	—
CHelsea	856,235.34	27,597.54	71,886.58	15,184.31	25,635.87	67,263.60	—	—
PITTSFIELD	687,253.04	28,288.31	63,113.10	21,815.00	19,107.05	54,839.86	24,068.07	71.74
FITCHBURG	718,202.11	28,000.00	21,970.10	4,952.00	57,268.83	75,427.78	23,151.43	508.40
SALAM	562,755.21	16,686.92	26,571.15	19,811.48	11,651.08	8,491.71	21,570.28	—
EVERETT	503,604.15	32,341.33	52,843.81	20,209.06	31,885.38	77,215.20	7,581.16	—
CHICOPEE	788,154.56	34,962.48	88,459.92	29,227.77	7,696.96	368,941.19	14,999.83	—
TAUNTON	562,433.92	23,478.38	11,631.21	9,122.34	12,963.00	451,098.62	30,792.92	—
WALTHAM	548,849.00	21,165.38	14,081.02	95.00	12,733.39	83,489.14	—	—
REVERE	567,812.63	39,647.64	58,368.14	18,159.80	38,698.97	64,005.88	5,552.51	160.00
NORTHAMPTON	635,041.30	6,340.79	24,342.62	7,249.64	9,338.90	70,290.05	3,968.30	32.00
GLOUCESTER	346,867.39	42,414.01	3,698.72	1,475.00	13,032.90	28,721.29	16,795.25	—
NORTH ADAMS	266,430.63	1,000.00	10,571.09	13,318.46	10,917.39	49,419.04	12,414.41	—
BEVERLY	287,969.36	14,826.20	1,616.21	4,171.50	14,923.23	40,374.26	—	—
LEOMINSTER	479,633.65	37,612.89	14,887.02	5,618.58	2,693.00	43,724.90	16,873.58	221.57
ATLANTON	276,624.15	14,020.08	4,798.81	689.98	7,759.91	45,339.03	7,500.94	—
MELROSE	349,032.41	17,485.68	17,727.54	17,415.90	18,737.22	324,412.24	79.63	—
PEABODY	346,745.16	20,802.92	41,423.50	12,590.16	17,746.26	389,315.37	11,122.20	—
WESTFIELD	321,514.19	3,000.00	8,565.72	—	9,672.58	47,025.58	12,441.59	—
GARDNER	330,653.29	20,908.25	5,172.95	21,690.38	19,051.28	62,338.29	3,213.28	—
WOBURN	221,851.66	11,000.00	17,438.41	11,369.09	9,189.42	28,605.68	1,140.94	—
MARLBOROUGH	258,383.49	20,943.38	17,438.41	3,255.60	5,749.51	35,699.90	—	—
NEWBURYPORT	176,119.92	9,100.34	4,583.86	650.00	—	—	—	—
	155,177.48	13,875.52	7,828.78	—	—	—	—	—
39 Cities	\$50,003,582.50	\$2,804,373.60	\$5,099,236.54	\$3,510,225.68	\$1,470,714.17	\$10,374,102.09	\$886,578.88	\$191,482.37



TABLE X. — Interest Payments.

CITIES.	A TOTAL EXPENSES	B Temporary Loans (including Revenue Loans)	C General Loans	D Public Service Enterprise Loans	E Cemetery Loans	F. METROPOLITAN ASSESSMENTS			G All Other
						Sewer	Park	Water	
BOSTON	\$7,093,714.66	\$233,187.86	\$3,370,944.24	\$1,901,108.14	\$875.00	\$166,173.20	\$330,172.21	\$1,088,494.01	\$2,700.00
WORCESTER	669,028.43	213,325.29	245,122.36	210,580.78	—	—	—	—	—
SPRINGFIELD	690,901.77	86,652.77	477,064.00	127,185.00	—	—	—	—	2,001.75
FALL RIVER	686,980.98	187,708.82	452,075.41	45,175.00	380.00	49,488.69	51,256.75	—	—
CAMBRIDGE	562,379.68	67,095.24	335,851.50	38,307.50	95.00	—	—	—	17,067.41
NEW BEDFORD	329,588.39	151,169.38	489,850.35	62,406.25	—	—	—	—	—
LOWELL	329,740.30	100,393.44	220,344.36	9,002.50	—	—	—	—	—
LYNN	344,568.68	60,326.78	213,914.82	47,097.64	2,203.95	—	—	—	—
SOMERVILLE	275,007.10	54,648.49	86,890.42	11,905.00	—	30,543.60	18,734.17	84,190.42	—
LAWRENCE	227,569.80	76,984.60	190,580.20	—	—	—	—	—	—
BROCKTON	224,020.67	58,316.13	108,928.66	56,590.88	225.00	—	—	—	—
HOLYOKE	241,361.07	50,639.38	104,330.81	84,370.85	—	—	—	—	—
QUINCY	405,401.08	71,672.87	174,931.00	32,094.06	382.50	39,351.20	23,518.92	63,430.53	—
NEWTON	334,830.39	47,409.64	198,815.47	17,776.25	—	43,629.25	22,053.17	5,146.61	—
MALDEN	224,237.86	39,064.82	115,885.01	1,920.00	—	17,000.26	10,463.51	39,302.26	—
HAVERHILL	98,888.30	32,695.08	59,810.72	6,382.50	—	—	—	—	—
MEDFORD	244,469.28	10,853.93	157,144.91	11,787.08	—	17,863.23	10,907.33	35,912.80	—
CHELSEA	260,931.01	70,226.04	127,580.89	—	—	16,051.74	9,802.79	37,269.55	—
PITTSFIELD	115,835.67	27,830.61	58,316.59	29,688.47	—	—	—	—	—
FITCHBURG	154,323.68	42,038.96	90,758.38	21,526.34	—	—	—	—	—
SALEM	118,911.39	28,171.39	72,865.00	17,875.00	—	—	—	—	—
EVERETT	208,498.29	37,505.66	89,003.56	3,971.25	—	17,147.40	10,174.30	50,696.12	—
CHICOPEE	99,467.53	25,562.94	53,190.81	20,713.75	—	—	—	—	84.18
TAUNTON	139,298.63	30,359.54	82,227.33	56,627.58	—	—	—	—	—
WALTHAM	150,209.61	28,593.18	87,549.85	7,690.56	—	17,519.60	8,856.42	—	—
REVERE	188,665.31	54,375.26	82,530.72	9,074.71	—	10,239.91	6,252.93	26,191.78	—
NORTHAMPTON	37,440.02	18,953.29	17,470.73	—	—	—	—	—	1,036.00
GLOUCESTER	106,371.83	21,733.85	61,174.44	23,443.54	—	—	—	—	—
NORTH ADAMS	43,643.71	10,915.62	25,316.19	7,411.90	—	—	—	—	—
BEVERLY	83,709.94	25,289.94	57,540.00	881.00	—	—	—	—	—
LEOMINSTER	62,162.68	10,824.82	36,770.22	14,567.64	—	—	—	—	—
ATTLEBORO	55,267.87	16,019.28	24,972.34	14,276.25	—	—	—	—	—
MELROSE	102,012.36	21,897.27	45,222.63	5,096.25	—	8,176.83	4,984.89	16,634.49	—
PEABODY	65,277.61	16,476.68	37,937.18	10,863.75	—	—	—	—	—
WESTFIELD	44,493.60	10,201.15	13,956.25	20,336.20	—	—	—	—	—
GARDNER	48,302.04	8,613.04	35,239.00	4,459.00	—	—	—	—	—
WOBURN	60,170.08	14,547.61	23,468.75	13,807.18	—	5,182.85	3,163.69	—	—
MARLBOROUGH	45,255.40	12,690.83	30,025.82	2,538.75	—	—	—	—	—
NEWBURYPORT	23,387.32	3,296.82	14,838.00	5,252.50	—	—	—	—	—
39 Cities	\$15,677,324.02	\$2,077,438.30	\$8,201,488.98	\$2,953,771.05	\$4,161.45	\$438,967.76	\$531,338.57	\$1,447,268.57	\$22,889.34

<sup>1</sup> Paid State on account of "Defence of the Commonwealth" loan.

<sup>2</sup> Includes \$4,384.37 on loan in anticipation of water bond issue.

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## DIVISION D

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## INDEBTEDNESS

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TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1928.*

CITIES.	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Revenue	Other	
BOSTON . . .	\$144,694,201.00	\$89,543,501.00	—	\$55,150,700.00	—	\$2,400,000.00	—	—
WORCESTER . . .	14,022,835.36	6,396,500.00	—	5,365,000.00	—	1,000,000.00	—	\$459,735.36
SPRINGFIELD . . .	15,543,004.61	11,079,500.00	—	3,195,000.00	—	3,000,000.00	—	268,504.61
FALL RIVER . . .	15,005,500.00	10,855,500.00	—	1,150,000.00	—	500,000.00	—	—
CAMBRIDGE . . .	11,158,500.00	9,726,500.00	\$25,000.00	1,898,000.00	\$9,000.00	2,250,000.00	—	246,611.07
NEW BEDFORD . . .	14,744,346.00	10,921,000.00	26,734.93	1,299,000.00	1,000.00	1,400,000.00	—	—
LOWELL . . .	6,543,680.00	4,926,910.00	—	216,750.00	—	800,000.00	—	—
Lynn . . .	7,505,000.00	5,426,100.00	—	1,237,500.00	42,000.00	709,000.00	—	—
SOMERVILLE . . .	3,044,000.00	2,344,000.00	—	—	—	900,000.00	—	—
LAWRENCE . . .	5,716,250.00	4,532,250.00	—	284,000.00	—	900,000.00	—	—
BROCKTON . . .	4,832,150.00	2,428,650.00	—	1,499,500.00	4,000.00	725,000.00	—	—
HOLYOKE . . .	5,224,500.00	2,408,500.00	—	2,091,000.00	—	1,500,000.00	—	—
QUINCY . . .	6,813,500.00	4,517,500.00	—	788,000.00	8,000.00	450,000.00	—	—
NEWTON . . .	6,654,497.02	5,538,500.00	—	443,000.00	—	800,000.00	—	219,997.02
MALDEN . . .	3,904,487.20	2,952,200.00	—	40,000.00	—	350,000.00	—	109,267.20
HAVERHILL . . .	1,853,000.00	1,345,000.00	—	158,000.00	—	200,000.00	—	—
MEDFORD . . .	4,096,000.00	3,575,000.00	—	321,000.00	—	1,450,000.00	—	—
CHELSEA . . .	4,494,250.00	3,044,250.00	—	—	—	200,000.00	—	—
PITTSFIELD . . .	2,365,400.00	1,490,400.00	—	675,000.00	—	375,000.00	—	60,116.39
FITCHBURG . . .	3,157,500.00	2,064,000.00	—	717,900.00	—	300,000.00	—	—
SALEM . . .	2,450,616.39	1,681,000.00	—	404,500.00	—	700,000.00	—	—
EVERETT . . .	3,356,800.00	2,538,800.00	—	118,000.00	—	150,000.00	—	—
CHICOPEE . . .	2,171,700.00	1,545,200.00	—	476,500.00	—	500,000.00	—	50,317.19
TAUNTON . . .	3,904,817.19	1,997,000.00	—	1,357,500.00	—	350,000.00	—	21,720.72
WALTHAM . . .	2,858,500.00	2,296,500.00	—	212,000.00	—	1,285,000.00	—	—
REVERE . . .	3,300,100.72	1,754,880.00	—	238,500.00	—	250,000.00	—	23,250.78
NORHAMPTON . . .	576,800.00	326,800.00	—	—	—	300,000.00	—	—
GLOUCESTER . . .	2,297,000.78	1,409,750.00	—	567,000.00	—	20,000.00	—	—
NORTH ADAMS . . .	810,105.00	614,555.00	—	175,550.00	—	200,000.00	—	—
BEVERLY . . .	1,522,000.00	1,304,000.00	—	18,000.00	—	50,000.00	—	25,252.04
LEOMINSTER . . .	1,335,452.04	880,200.00	—	380,000.00	—	100,000.00	—	—
ATTLEBORO . . .	1,227,000.00	564,000.00	—	363,000.00	—	350,000.00	\$200,000.00	—
MELROSE . . .	1,577,000.00	1,109,000.00	—	118,000.00	—	200,000.00	—	—
PEABODY . . .	934,500.00	934,500.00	—	177,000.00	—	100,000.00	—	—
WESTFIELD . . .	975,400.00	320,400.00	—	585,000.00	—	—	—	—
GARDNER . . .	877,800.00	783,300.00	—	94,500.00	—	150,000.00	—	—
WOBURN . . .	973,100.00	530,100.00	—	293,000.00	—	170,000.00	—	—
MARLBOROUGH . . .	871,500.00	644,500.00	—	57,000.00	—	—	—	—
NEWBURGH . . .	444,774.91	327,774.91	—	117,000.00	—	—	—	—
39 Cities . . .	\$314,812,128.22	\$206,675,620.31	\$51,734.93	\$81,261,000.00	\$64,000.00	\$25,075,000.00	\$200,000.00	\$1,484,772.38

TABLE XII. — *Relation of Indebtedness to Valuation — 1928.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1928, together with the supplemental assessment of December, 1928, exclusive of the non-resident bank stock as reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans and warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt shown in Table XII.

CITIES.	Popu- lation of 1925	Percent- age of Net Debt of Valua- tion	Valuation of 1928	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 TAUNTON .	39,255	6.4	\$41,464,770	\$3,354,500.00	\$708,095.53	\$2,646,404.47
2 FALL RIVER .	128,993	6.2	161,690,150	12,005,500.00	1,921,796.52	10,083,703.48
3 NEW BEDFORD .	119,539	5.7	201,627,875	12,247,734.93	800,616.26	11,447,118.67
4 LEOMINSTER .	22,120	5.6	22,693,870	1,260,200.00	—	1,260,200.00
5 BOSTON .	779,620	5.3	1,950,186,600	144,694,201.00	41,677,848.63	103,016,352.37
6 GLOUCESTER .	23,375	5.1	38,386,239	1,973,750.00	—	1,973,750.00
7 MEDFORD .	47,627	5.0	75,539,950	3,896,000.00	86,951.60	3,809,048.40
8 REVERE .	33,261	4.9	40,987,650	1,993,380.00	—	1,993,380.00
9 PEABODY .	19,870	4.7	23,620,010	1,111,500.00	—	1,111,500.00
10 FITCHBURG .	43,609	4.6	60,125,775	2,782,500.00	—	2,782,500.00
11 CHELSEA .	47,247	4.5	56,046,250	3,044,250.00	511,109.16	2,533,140.84
12 SPRINGFIELD .	142,065	4.5	315,739,990	14,274,500.00	142,000.00	14,132,500.00
13 LYNN .	103,081	4.4	137,272,535	6,705,600.00	654,609.43	6,050,990.57
14 WALTHAM .	34,746	4.3	57,397,050	2,508,500.00	25,454.51	2,483,045.49
15 BROCKTON .	65,343	4.2	78,980,375	3,932,150.00	620,896.96	3,311,253.04
16 WOBURN .	18,370	4.1	20,160,770	823,100.00	—	823,100.00
17 WESTFIELD .	19,342	4.1	21,547,189	875,400.00	—	875,400.00
18 CAMBRIDGE .	119,669	3.9	188,639,700	10,658,500.00	3,226,689.13	7,431,810.87
19 CHICOPEE .	41,882	3.9	51,336,120	2,021,700.00	—	2,021,700.00
20 QUINCY .	60,055	3.9	136,087,800	5,313,500.00	—	5,313,500.00
21 MALDEN .	51,789	3.9	70,132,850	2,992,200.00	260,834.40	2,731,365.60
22 HOLYOKE .	60,335	3.8	112,610,530	4,499,500.00	<sup>1</sup> 217,833.17	4,281,666.83
23 MARLBOROUGH .	16,236	3.8	17,281,758	701,500.00	45,000.00	656,500.00
24 LOWELL .	110,296	3.8	136,741,810	5,143,660.00	—	5,143,660.00
25 LAWRENCE .	93,527	3.7	129,160,125	4,816,250.00	32,390.44	4,783,859.56
26 PITTSFIELD .	46,877	3.7	58,533,470	2,165,400.00	—	2,165,400.00
27 GARDNER .	18,730	3.7	23,991,741	877,800.00	—	877,800.00
28 SALEM .	42,821	3.6	57,531,100	2,090,500.00	—	2,090,500.00
29 ATTLEBORO .	20,623	3.5	24,759,190	1,127,000.00	<sup>2</sup> 249,575.67	877,424.33
30 NEWTON .	53,003	3.4	149,435,300	5,984,500.00	851,255.69	5,133,244.31
31 NEWBURYPORT .	15,656	3.2	13,807,492	444,774.91	—	444,774.91
32 EVERETT .	42,072	3.2	70,275,075	2,656,800.00	422,195.42	2,234,604.58
33 MELROSE .	20,165	3.2	34,606,100	1,227,000.00	128,000.00	1,099,000.00
34 NORTH ADAMS .	22,717	3.1	25,641,077	790,105.00	—	790,105.00
35 BEVERLY .	22,685	2.8	47,594,275	1,322,000.00	—	1,322,000.00
36 WORCESTER .	190,757	2.5	347,283,900	11,763,100.00	2,938,466.07	8,824,633.93
37 HAVERHILL .	49,232	2.2	67,275,850	1,503,000.00	29,000.00	1,474,000.00
38 SOMERVILLE .	99,032	1.9	120,219,150	2,344,000.00	—	2,344,000.00
39 NORTHAMPTON .	24,145	1.1	28,863,500	326,800.00	—	326,800.00
<b>39 Cities</b>	<b>2,909,767</b>	<b>4.5</b>	<b>\$5,215,274,961</b>	<b>\$288,252,355.84</b>	<b>\$55,550,618.59</b>	<b>\$232,701,737.25</b>

<sup>1</sup> Includes railroad stock offsetting debt of \$173,000.

<sup>2</sup> Includes \$102,291.13 investment fund.



TABLE XIII. — *Debt Transactions for 1928 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State and Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 27, under the section "Municipal Indebtedness."

Refunding bonds for the current year were bonds issued for general purposes.

CITIES.	INCURRED				Warrants or Orders	CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans		General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
BOSTON .	\$7,997,000.00	\$2,207,000.00	\$19,000,000.00	—	—	\$6,869,900.00	\$444,000.00	\$25,000.00	\$19,000,000.00	—	—
WORCESTER .	1,465,000.00	275,000.00	10,000,000.00	—	\$459,785.36	1,263,500.00	763,200.00	—	10,800,000.00	—	\$406,914.20
SPRINGFIELD .	360,000.00	—	5,500,000.00	—	268,504.61	903,400.00	172,000.00	—	5,100,000.00	—	390,145.63
FALL RIVER .	1,490,000.00	—	9,205,000.00	—	—	1,394,800.00	66,000.00	—	8,520,000.00	—	—
CAMBRIDGE .	1,176,000.00	—	3,500,000.00	—	—	831,950.00	53,000.00	1,000.00	3,750,000.00	—	—
NEW BEDFORD .	550,000.00	—	6,250,000.00	—	246,611.07	1,330,000.00	62,000.00	2,000.00	5,500,000.00	—	222,499.74
LOWELL .	537,500.00	18,000.00	4,800,000.00	—	—	573,070.00	29,000.00	—	4,800,000.00	—	—
LYNN .	460,000.00	25,000.00	3,600,000.00	—	—	579,400.00	129,500.00	10,130.00	3,375,000.00	—	—
SOMERVILLE .	220,000.00	—	2,475,000.00	—	—	187,000.00	—	—	2,475,000.00	—	—
LAWRENCE .	265,000.00	—	2,900,000.00	—	—	462,250.00	16,000.00	—	2,800,000.00	—	—
BROCKTON .	266,500.00	120,000.00	2,400,000.00	—	—	383,150.00	79,100.00	1,000.00	2,500,000.00	—	—
HOLYOKE .	200,000.00	575,000.00	2,325,000.00	—	—	357,500.00	149,000.00	—	2,300,000.00	—	—
QUINCY .	780,000.00	75,000.00	2,900,000.00	—	—	611,500.00	108,000.00	2,000.00	2,600,000.00	—	—
NEWTON .	851,000.00	60,000.00	2,300,000.00	—	219,997.02	399,000.00	103,000.00	—	2,290,000.00	—	185,417.19
MALDEN .	283,200.00	—	2,200,000.00	—	109,267.20	251,700.00	8,000.00	—	2,100,000.00	—	167,229.63
HAVERTHILL .	44,000.00	—	1,675,000.00	—	—	326,000.00	13,000.00	—	1,625,000.00	—	—
MEDFORD .	242,000.00	70,000.00	600,000.00	—	—	484,150.00	22,000.00	—	600,000.00	—	18,563.57
CHELSEA .	96,800.00	—	2,300,000.00	—	—	239,290.00	—	—	2,150,000.00	—	—
PITTSFIELD .	361,000.00	25,000.00	1,300,000.00	—	—	287,000.00	108,000.00	—	1,200,000.00	—	—
FITCHBURG .	54,500.00	190,000.00	1,875,000.00	—	—	242,000.00	64,800.00	—	2,075,000.00	—	—
SALEM .	—	—	1,500,000.00	—	60,116.39	192,500.00	22,500.00	—	1,400,000.00	—	62,227.10
EVERETT .	667,000.00	35,000.00	1,800,000.00	—	—	256,500.00	27,000.00	—	1,600,000.00	—	—
CHICOPEE .	509,000.00	—	1,100,000.00	—	—	276,900.00	52,250.00	—	950,000.00	—	—
TAUNTON .	105,000.00	132,000.00	1,300,000.00	—	50,317.19	198,400.00	101,500.00	—	1,100,000.00	\$25,000.00	80,927.10
WALTHAM .	355,000.00	50,000.00	1,300,000.00	—	—	187,500.00	24,000.00	—	1,450,000.00	—	22,398.10
REVERE .	47,000.00	28,000.00	1,932,000.00	—	21,720.72	245,200.00	36,725.00	—	1,472,000.00	—	—
NORTHAMPTON .	—	—	800,000.00	—	—	73,100.00	—	—	800,000.00	—	—
GLoucester .	80,000.00	50,000.00	800,000.00	—	23,250.78	142,375.00	67,000.00	—	800,000.00	—	13,268.75
NORTH ADAMS .	260,000.00	—	740,000.00	—	—	283,695.00	17,800.00	—	720,000.00	—	—
BEVERLY .	—	—	1,150,000.00	—	—	132,000.00	5,000.00	—	1,250,000.00	—	—
LEOMINSTER .	94,000.00	25,000.00	510,000.00	—	25,252.04	87,600.00	18,000.00	—	460,000.00	—	75,228.41
ATLEROBO .	24,000.00	—	550,000.00	\$200,000.00	—	89,500.00	27,250.00	—	550,000.00	—	—
MELROSE .	110,000.00	35,000.00	950,000.00	—	—	117,600.00	36,000.00	—	1,000,000.00	—	—
PEABODY .	98,500.00	10,000.00	750,000.00	—	—	104,000.00	31,000.00	—	750,000.00	—	—
WESTFIELD .	19,000.00	510,000.00	400,000.00	—	—	48,100.00	31,000.00	—	400,000.00	—	—
GARDNER .	—	—	350,000.00	—	—	73,800.00	17,000.00	—	350,000.00	—	—
WOBURN .	57,900.00	30,500.00	650,000.00	—	—	86,000.00	43,000.00	—	900,000.00	—	—
MARLBOROUGH .	36,000.00	10,000.00	510,000.00	—	—	133,500.00	16,000.00	—	500,000.00	—	—
NEWBURYPORT .	46,000.00	—	175,000.00	—	—	89,000.00	24,000.00	—	175,000.00	—	—
39 Cities	\$20,207,900.00	\$4,555,500.00	\$105,262,000.00	\$200,000.00	\$1,484,772.38	\$20,794,430.00	\$2,991,625.00	\$41,130.00	\$102,187,000.00	\$25,000.00	\$1,644,819.42

TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1928.*

CITIES.	AGGREGATES	Mis- cellaneous	METROPOLITAN			
			Totals	Sewer	Park	Water
BOSTON . . .	\$453,650.28	<sup>1</sup> \$30,376.17	\$423,274.11	\$109,196.00	\$104,754.65	\$209,323.46
WORCESTER . . .	—	—	—	—	—	—
SPRINGFIELD . . .	—	—	—	—	—	—
FALL RIVER . . .	—	—	—	—	—	—
CAMBRIDGE . . .	69,011.07	—	69,011.07	51,819.40	17,191.67	—
NEW BEDFORD . . .	—	—	—	—	—	—
LOWELL . . .	—	—	—	—	—	—
LYNN . . .	6,147.12	—	6,147.12	—	6,147.12	—
SOMERVILLE . . .	54,448.53	—	54,448.53	31,982.08	6,276.16	16,190.29
LAWRENCE . . .	—	—	—	—	—	—
BROCKTON . . .	—	—	—	—	—	—
HOLYOKE . . .	—	—	—	—	—	—
QUINCY . . .	48,768.73	—	48,768.73	22,934.72	13,635.97	12,198.04
NEWTON . . .	32,874.56	—	32,874.56	25,428.05	6,456.78	989.73
MALDEN . . .	29,562.70	—	29,562.70	18,940.53	3,064.13	7,558.04
HAVERHILL . . .	—	—	—	—	—	—
MEDFORD . . .	28,804.20	—	28,804.20	18,704.51	3,193.46	6,906.23
CHELSEA . . .	26,844.94	—	26,844.94	16,807.72	2,870.08	7,167.14
PITTSFIELD . . .	—	—	—	—	—	—
FITCHBURG . . .	—	—	—	—	—	—
SALEM . . .	—	—	—	—	—	—
EVERETT . . .	31,194.33	—	31,194.33	18,466.33	2,978.85	9,749.15
CHICOPEE . . .	—	—	—	—	—	—
TAUNTON . . .	—	—	—	—	—	—
WALTHAM . . .	12,803.79	—	12,803.79	10,210.80	2,592.99	—
REVERE . . .	17,589.73	—	17,589.73	10,722.16	1,830.74	5,036.83
NORTHAMPTON . . .	—	—	—	—	—	—
GLOUCESTER . . .	—	—	—	—	—	—
NORTH ADAMS . . .	—	—	—	—	—	—
BEVERLY . . .	—	—	—	—	—	—
LEOMINSTER . . .	—	—	—	—	—	—
ATTLEBORO . . .	—	—	—	—	—	—
MELROSE . . .	13,220.33	—	13,220.33	8,561.92	1,459.50	3,198.91
PEABODY . . .	—	—	—	—	—	—
WESTFIELD . . .	—	—	—	—	—	—
GARDNER . . .	—	—	—	—	—	—
WOBURN . . .	6,353.21	—	6,353.21	5,426.94	926.27	—
MARLBOROUGH . . .	—	—	—	—	—	—
NEWBURYPORT . . .	—	—	—	—	—	—
<b>39 Cities</b> . . .	<b>\$831,273.52</b>	<b>\$30,376.17</b>	<b>\$800,897.35</b>	<b>\$349,201.16</b>	<b>\$173,378.37</b>	<b>\$278,317.82</b>

<sup>1</sup> Includes \$27,000 for "Defence of the Commonwealth" loan and \$3,376.17 for deepening Neponset River.

TABLE XV. — Method of Meeting Debt Requirements from Taxation — 1928.

CITIES.	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
BOSTON	\$5,655,812.07	183,749,250.14	\$1,452,911.65	\$453,650.28	66.3	25.7	8.0
WORCESTER	1,295,700.00	1,278,700.00	17,000.00	—	98.7	1.3	—
SPRINGFIELD	1,075,400.00	1,075,400.00	—	—	100.0	—	—
FALL RIVER	1,196,520.70	1,196,520.70	—	—	100.0	—	—
CAMBRIDGE	885,951.32	743,950.00	72,990.25	69,011.07	84.0	8.2	7.8
NEW BEDFORD	1,359,000.00	1,359,000.00	—	—	100.0	—	—
LOWELL	602,070.00	602,070.00	—	—	100.0	—	—
LYNN	626,677.12	615,530.00	5,000.00	6,147.12	98.2	0.8	1.0
SOMERVILLE	241,448.53	187,000.00	—	54,448.53	77.4	—	22.6
LAWRENCE	481,050.00	478,250.00	2,800.00	—	99.4	0.6	—
BROCKTON	447,161.68	427,161.68	20,000.00	—	95.5	4.5	—
HOLYOKE	509,500.00	506,500.00	3,000.00	—	99.4	0.6	—
QUINCY	770,268.73	721,500.00	—	48,768.73	93.7	—	6.3
NEWTON	407,174.56	364,000.00	10,300.00	32,874.56	89.4	2.5	8.1
MALDEN	299,162.70	259,700.00	9,900.00	29,562.70	86.8	3.3	9.9
HAVERHILL	217,000.00	217,000.00	—	—	100.0	—	—
MEDFORD	427,954.20	399,150.00	13,013.50	28,804.20	93.3	—	6.7
CHELSEA	279,148.44	239,290.00	—	26,844.94	85.7	4.7	9.6
PITTSFIELD	395,000.00	395,000.00	—	—	100.0	—	—
FITCHBURG	307,400.00	307,400.00	—	—	100.0	—	—
SALEM	215,000.00	215,000.00	—	—	100.0	—	—
EVERETT	319,557.33	283,500.00	4,863.00	31,194.33	88.7	1.5	9.8
CHICOPEE	329,150.00	329,150.00	—	—	100.0	—	—
TACONIC	275,287.00	271,400.00	3,887.00	—	98.6	1.4	—
WALTHAM	224,303.79	211,500.00	—	12,803.79	94.3	—	5.7
REVERE	299,514.73	281,925.00	—	17,589.73	94.1	—	5.9
NORTHAMPTON	79,820.00	479,820.00	—	—	100.0	—	—
GLOUCESTER	209,375.00	209,375.00	—	—	100.0	—	—
NORTH ADAMS	101,495.00	101,495.00	—	—	100.0	—	—
BEVERLY	137,000.00	137,000.00	—	—	100.0	—	—
LEOMINSTER	105,600.00	105,600.00	—	—	100.0	—	—
ATTLEBORO	103,250.00	95,250.00	10,000.00	—	90.5	9.5	—
MELROSE	166,820.33	153,600.00	—	13,220.33	92.1	—	7.9
PEABODY	135,000.00	135,000.00	—	—	100.0	—	—
WESTFIELD	82,100.00	82,100.00	—	—	100.0	—	—
GARDNER	90,800.00	90,800.00	—	—	100.0	—	—
WOBURN	135,353.21	129,000.00	—	6,353.21	95.3	—	4.7
MARLBOROUGH	149,500.00	149,500.00	—	—	100.0	—	—
NEWBURYPORT	67,000.00	67,000.00	—	—	100.0	—	—
39 Cities	\$20,707,326.44	\$18,250,387.52	\$1,625,665.40	\$831,273.52	88.1	7.9	4.0

<sup>1</sup> Serial loans amounting to \$504,999.86 were paid from sinking funds.<sup>2</sup> Serial loans amounting to \$4,279.30 were paid from proceeds of sale of real estate.<sup>3</sup> Serial loans amounting to \$26,088.32 were paid from bond redemption fund.<sup>4</sup> Includes \$6,720 paid Hampshire County on account of Connecticut River Bridge.

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**DIVISION E**

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**CASH BALANCES**

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TABLE XVI. — *Cash Balances.*

CITIES.	CASH AT BEGINNING OF 1928					CASH AT END OF 1928						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
BOSTON . . . . .	\$14,433,105.70	\$9,755,841.82	\$2,703,128.34	\$2,587.41	\$1,181,024.38	\$790,523.75	\$14,094,951.75	\$10,444,364.05	\$2,629,202.01	\$5,026.51	\$971,160.33	\$645,198.85
WORCESTER . . . . .	1,073,562.00	930,178.39	32,509.24	3,464.93	30,136.33	77,273.11	1,130,748.28	948,721.23	56,340.90	3,087.18	27,451.03	95,147.91
SPRINGFIELD . . . . .	1,895,930.97	1,832,869.29	31,631.85	—	31,429.83	—	922,124.68	898,832.83	8,853.49	—	17,438.36	—
FALL RIVER . . . . .	427,263.96	385,925.02	31,706.84	—	1,189.29	8,442.81	1,102,293.66	1,079,397.03	8,796.52	—	5,654.47	8,445.47
CAMBRIDGE . . . . .	960,516.56	891,138.46	48,526.36	5.58	1,958.17	18,887.99	339,409.59	281,330.07	51,089.13	1,657.29	3,152.39	2,177.25
NEW BEDFORD . . . . .	1,562,922.46	1,498,069.98	30,956.44	6,057.82	2,381.05	25,457.17	1,434,336.59	1,370,174.79	43,456.12	5,790.81	3,002.81	11,915.03
LOWELL . . . . .	381,174.17	379,932.24	—	—	1,241.93	—	952,142.16	251,416.22	—	—	723.94	—
LYNN . . . . .	381,634.86	374,113.97	6,186.51	3,777.76	1,699.58	405.03	523,710.11	504,539.25	13,106.31	5,235.58	423.94	405.03
SOMERVILLE . . . . .	1,236,879.73	1,233,702.85	—	—	2,382.68	794.19	802,922.19	800,764.12	—	—	1,319.29	838.78
LAWRENCE . . . . .	305,191.02	286,814.32	13,265.79	—	2,725.47	5,111.51	328,219.27	328,219.27	—	—	2,809.88	1,223.00
BROCKTON . . . . .	486,449.65	473,802.66	5,338.11	3,432.66	741.88	1,150.75	445,859.66	437,132.18	11,833.17	—	1,116.26	14,515.62
HONOLULU . . . . .	637,742.13	630,127.75	5,404.61	—	3,688.14	21,407.89	706,180.22	678,711.74	—	—	4,964.95	11,184.71
QUINCY . . . . .	385,155.86	369,384.88	—	655.37	1,277.28	—	470,489.90	450,591.53	2,956.94	3,748.50	1,525.16	—
NEWTON . . . . .	361,642.50	357,185.61	3,156.86	—	1,077.73	—	725,730.38	721,225.53	—	—	22.75	—
MALDEN . . . . .	821,525.32	815,772.54	1,310.35	2,021.82	1,342.88	1,077.73	563,905.53	539,751.82	20,234.46	1,444.82	2,075.48	398.95
HAYVERHILL . . . . .	311,343.42	199,831.91	110,255.19	—	745.66	460.66	128,544.51	116,841.01	—	—	3,560.54	508.97
MEDFORD . . . . .	1,275,727.77	1,263,384.48	2,499.05	4,322.82	1,534.58	3,986.84	1,009,700.98	1,004,365.60	1,906.28	330.54	1,205.52	1,833.04
CHELSEA . . . . .	388,496.71	383,307.07	—	—	395.14	2,794.50	343,891.75	335,869.20	—	—	348.45	—
PITTSFIELD . . . . .	185,068.24	183,314.75	—	—	—	1,753.49	385,281.13	383,180.47	—	—	4,612.04	—
FITCHBURG . . . . .	390,963.72	386,536.80	—	1,023.29	1,948.64	1,455.09	200,768.46	190,162.14	—	5,180.04	6,262.48	2,899.02
SALEM . . . . .	278,908.01	271,550.80	—	1,850.91	4,150.76	1,355.54	149,430.19	140,258.69	—	304.38	3,123.15	1,445.22
EVERETT . . . . .	178,490.13	174,122.26	—	187.29	2,724.11	1,456.47	293,687.72	288,814.97	—	—	1,202.31	—
CHICOPEE . . . . .	157,641.82	100,130.90	—	—	11,148.46	46,362.40	396,007.98	343,330.67	—	—	—	—
TAUNTON . . . . .	396,148.99	390,017.38	28,297.67	6,726.34	964.45	11,107.60	583,291.21	470,586.66	94,585.53	7,567.43	—	51,475.00
WALTHAM . . . . .	103,019.17	77,188.59	5,159.23	1,703.41	—	18,003.49	239,517.18	208,260.76	4,426.72	577.16	1,555.17	24,697.37
REVERE . . . . .	199,630.02	199,630.02	—	—	—	—	10,498.52	10,498.52	—	—	—	—
NORTHAMPTON . . . . .	140,624.09	134,192.96	—	86.81	6,344.32	122.39	146,884.34	140,552.47	—	44.73	6,287.14	132.50
GLOUCESTER . . . . .	333,479.42	333,357.03	—	—	—	875.04	214,705.64	214,573.14	—	—	—	1,166.38
NORTH ADAMS . . . . .	198,582.38	197,707.34	—	—	—	—	8,743.16	7,576.78	—	—	—	50.11
BEVERLY . . . . .	181,644.05	181,392.78	—	251.27	—	—	120,070.63	119,533.06	—	—	487.46	489.94
LEOMINSTER . . . . .	217,008.02	216,720.16	—	—	—	—	91,521.99	91,032.05	—	—	—	—
ATTLEBORO . . . . .	145,505.16	141,706.83	2,945.30	—	853.03	—	165,321.71	150,834.04	12,829.06	—	1,658.61	354.32
MELROSE . . . . .	207,609.11	191,199.63	2,917.96	10,690.76	1,045.69	9,761.17	129,482.76	123,396.76	365.32	3,571.18	1,795.18	11,699.03
PEABODY . . . . .	61,000.40	51,298.64	—	—	—	7,755.65	57,500.27	43,818.98	—	—	1,982.26	7,833.46
WESTFIELD . . . . .	135,556.09	127,800.44	—	—	—	—	360,854.44	353,000.98	—	—	—	274.00
GARDNER . . . . .	83,922.50	83,693.50	—	—	—	229.00	86,558.25	86,284.25	—	—	—	—
WOBURN . . . . .	356,309.53	352,619.10	—	305.45	1,754.62	1,630.36	141,586.63	137,898.70	353.95	—	2,309.25	1,094.73
MARLBOROUGH . . . . .	32,608.19	23,838.30	—	—	1,365.55	—	32,537.52	29,593.18	1,289.44	—	1,654.90	—
NEWBURYPORT . . . . .	74,344.74	70,708.02	—	—	3,261.62	375.10	93,993.57	90,755.42	—	—	2,925.82	312.33
39 Cities . . . . .	\$31,667,469.19	\$26,172,161.46	\$3,072,660.04	\$48,923.18	\$1,300,776.80	\$1,072,947.71	\$29,833,394.05	\$24,806,203.83	\$2,976,812.35	\$47,739.89	\$1,083,790.60	\$918,847.38

## PART II

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### TOWNS OVER 5,000 POPULATION

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**DIVISION A**

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**SUMMARY OF FINANCIAL TRANSACTIONS  
FOR THE FISCAL YEAR ENDING  
DECEMBER 31, 1928**

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## Graded According to Population of 1925.

PAYMENTS.										Brookline POPULATION 42,681
<b>Maintenance</b>										<b>\$2,897,369.15</b>
Departmental	.	.	.	.	.	.	.	.	.	2,692,622.21
General government	.	.	.	.	.	.	.	.	.	161,575.65
Protection of persons and property	.	.	.	.	.	.	.	.	.	638,807.96
Health and sanitation	.	.	.	.	.	.	.	.	.	358,967.93
Highways	.	.	.	.	.	.	.	.	.	378,421.04
Charities	.	.	.	.	.	.	.	.	.	52,579.87
Soldiers' benefits	.	.	.	.	.	.	.	.	.	3,630.76
Schools	.	.	.	.	.	.	.	.	.	764,115.92
Libraries	.	.	.	.	.	.	.	.	.	71,603.47
Recreation	.	.	.	.	.	.	.	.	.	211,882.46
Pensions	.	.	.	.	.	.	.	.	.	29,718.67
Unclassified	.	.	.	.	.	.	.	.	.	21,318.48
Public service enterprises	.	.	.	.	.	.	.	.	.	191,940.41
Electric light	.	.	.	.	.	.	.	.	.	-
Water	.	.	.	.	.	.	.	.	.	191,940.41
All other	.	.	.	.	.	.	.	.	.	-
Cemeteries	.	.	.	.	.	.	.	.	.	12,806.53
Administration of trust funds	.	.	.	.	.	.	.	.	.	-
<b>Interest</b>										<b>246,098.04</b>
Loans, general purposes	.	.	.	.	.	.	.	.	.	165,942.45
Loans, public service enterprises	.	.	.	.	.	.	.	.	.	80,155.59
Loans, cemeteries	.	.	.	.	.	.	.	.	.	-
<b>Outlays</b>										<b>581,028.76</b>
Departmental	.	.	.	.	.	.	.	.	.	514,693.39
General government	.	.	.	.	.	.	.	.	.	-
Protection of persons and property	.	.	.	.	.	.	.	.	.	16,898.00
Health and sanitation	.	.	.	.	.	.	.	.	.	201,371.47
Highways	.	.	.	.	.	.	.	.	.	206,449.13
Charities	.	.	.	.	.	.	.	.	.	-
Schools	.	.	.	.	.	.	.	.	.	34,032.57
Libraries	.	.	.	.	.	.	.	.	.	22,345.89
Recreation	.	.	.	.	.	.	.	.	.	33,596.33
Unclassified	.	.	.	.	.	.	.	.	.	-
Public service enterprises	.	.	.	.	.	.	.	.	.	65,085.37
Electric light	.	.	.	.	.	.	.	.	.	-
Water	.	.	.	.	.	.	.	.	.	65,085.37
All other	.	.	.	.	.	.	.	.	.	-
Cemeteries	.	.	.	.	.	.	.	.	.	1,250.00
<b>Municipal indebtedness</b>										<b>1,682,179.33</b>
From sinking funds	.	.	.	.	.	.	.	.	.	-
From revenue and other sources	.	.	.	.	.	.	.	.	.	1,282,179.33
Bonds refunded, current year	.	.	.	.	.	.	.	.	.	-
Temporary loans (including revenue loans)	.	.	.	.	.	.	.	.	.	1,400,000.00
Warrants or orders, previous years	.	.	.	.	.	.	.	.	.	-
<b>Transfers</b>										<b>520.00</b>
To sinking funds from revenue	.	.	.	.	.	.	.	.	.	-
All other	.	.	.	.	.	.	.	.	.	520.00
<b>Refunds</b>										<b>1,048.72</b>
<b>Agency, trust, and investment</b>										<b>356,825.69</b>
Taxes and licenses for State	.	.	.	.	.	.	.	.	.	173,530.43
Taxes for county	.	.	.	.	.	.	.	.	.	169,583.33
Expenditures for grade crossings	.	.	.	.	.	.	.	.	.	-
Sinking and other permanent funds	.	.	.	.	.	.	.	.	.	13,711.93
All other	.	.	.	.	.	.	.	.	.	-
<b>RECAPITULATION.</b>										
Maintenance and interest	.	.	.	.	.	.	.	.	.	\$3,143,467.19
Permanent debt (except from sinking funds)	.	.	.	.	.	.	.	.	.	1,282,179.33
Sinking fund requirements from revenue	.	.	.	.	.	.	.	.	.	-
Outlays	.	.	.	.	.	.	.	.	.	581,028.76
Permanent debt from sinking funds	.	.	.	.	.	.	.	.	.	-
Bonds refunded, current year	.	.	.	.	.	.	.	.	.	0.00
Temporary loans	.	.	.	.	.	.	.	.	.	1,400,000.00
Transfers (except to sinking funds) and refunds	.	.	.	.	.	.	.	.	.	1,568.72
Agency, trust, and investment	.	.	.	.	.	.	.	.	.	356,825.69
<b>Total payments</b>	.	.	.	.	.	.	.	.	.	<b>\$5,765,069.69</b>
Balance on hand, including funds	.	.	.	.	.	.	.	.	.	540,653.08
<b>GRAND TOTAL</b>	.	.	.	.	.	.	.	.	.	<b>\$6,305,722.77</b>

<sup>1</sup> Includes \$875 paid from offsets to outlays.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Watertown POPULATION 25,480	Arlington POPULATION 24,943	Framingham POPULATION 21,078	Methuen POPULATION 20,606
<b>REVENUE.</b>	<b>\$1,977,096.15</b>	<b>\$2,097,802.84</b>	<b>\$1,337,866.88</b>	<b>\$931,738.32</b>
<b>General</b>	<b>1,688,640.63</b>	<b>1,822,269.48</b>	<b>1,105,036.45</b>	<b>835,828.21</b>
Taxes	1,676,821.60	1,805,380.89	1,096,068.94	828,364.57
Property, poll, and income	1,542,173.15	1,774,559.17	1,011,529.81	784,731.92
Corporation, bank, etc.	131,648.45	30,821.72	84,539.13	43,632.65
Licenses and permits	3,514.00	9,234.60	3,063.75	1,263.00
Fines and forfeits	2,417.29	2,431.80	1,628.01	1,186.53
Grants and gifts	5,680.09	5,162.29	4,275.75	5,014.11
For expenses	5,680.09	4,662.29	3,725.75	5,014.11
For outlays	—	500.00	550.00	—
All other	207.65	—	—	—
<b>Commercial</b>	<b>288,455.52</b>	<b>275,533.36</b>	<b>232,830.43</b>	<b>95,910.11</b>
Special assessments	33,954.25	67,855.96	8,459.23	2,111.34
To meet expenses	708.58	957.63	—	616.10
To meet outlays	33,245.67	66,898.33	8,459.23	1,495.24
Privileges	—	—	—	—
Departmental	62,089.95	43,460.97	58,613.96	14,688.45
General government	5,327.66	9,433.57	4,218.50	2,224.62
Protection of persons and property	704.92	1,181.33	1,082.77	392.83
Health and sanitation	20,833.58	9,172.47	27,332.40	2,884.52
Highways	548.79	621.57	1,223.38	10.00
Charities	13,475.65	5,292.89	18,079.46	6,743.47
Soldiers' benefits	561.00	974.00	1,031.00	229.50
Schools	6,315.79	2,657.41	3,249.91	2,084.39
Libraries	1,201.32	1,288.22	1,087.79	—
Recreation	—	95.00	—	—
Unclassified	13,121.24	12,744.51	1,308.75	119.12
Public service enterprises	166,132.60	109,508.71	132,130.45	62,848.98
Electric light	—	—	—	—
Water	166,132.60	109,508.71	132,130.45	62,848.98
All other	—	—	—	—
Cemeteries	4,685.66	16,929.60	5,457.38	2,313.24
Interest	21,593.06	37,778.12	28,169.41	13,948.10
On sinking funds	—	4,598.43	—	974.79
On trust and investment funds	689.90	9,908.29	4,148.43	1,824.90
All other	20,903.16	23,271.40	24,020.98	11,148.41
<b>NON-REVENUE.</b>	<b>\$1,546,528.97</b>	<b>\$1,436,112.10</b>	<b>\$1,171,414.17</b>	<b>\$1,105,994.74</b>
<b>Offsets to outlays</b>	<b>38,692.90</b>	<b>11,711.26</b>	<b>25,432.74</b>	<b>18,727.27</b>
Departmental	26,393.77	5,184.20	23,526.73	16,974.23
Public service enterprises	12,299.13	6,527.06	1,906.01	1,753.04
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>1,357,025.30</b>	<b>1,118,597.06</b>	<b>1,034,563.20</b>	<b>950,000.00</b>
Loans, general purposes	245,000.00	280,000.00	144,000.00	10,000.00
Loans, public service enterprises	80,000.00	50,000.00	3,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,030,000.00	750,000.00	885,000.00	940,000.00
Unpaid warrants or orders, current year	—	38,404.06	—	—
Premiums	2,025.30	193.00	2,563.20	—
<b>Transfers</b>	<b>57.20</b>	<b>25,152.40</b>	<b>3,732.16</b>	<b>29,651.87</b>
From sinking funds	—	15,000.00	—	25,000.00
All other	57.20	10,152.40	3,732.16	4,651.87
<b>Refunds</b>	<b>12,882.68</b>	<b>3,922.68</b>	<b>1,340.59</b>	<b>862.50</b>
<b>Agency, trust, and investment</b>	<b>137,870.89</b>	<b>276,728.70</b>	<b>106,345.48</b>	<b>106,753.10</b>
Taxes and licenses for State	59,982.15	63,443.07	40,205.00	28,220.00
Taxes for county	63,008.90	66,588.96	42,334.11	39,576.86
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	14,879.84	146,199.17	23,806.37	38,956.24
All other	—	497.50	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$2,015,789.05	\$2,109,514.10	\$1,363,299.62	\$950,465.59
Premiums	2,025.30	193.00	2,563.20	—
Municipal indebtedness	1,355,000.00	1,118,404.06	1,032,000.00	950,000.00
Transfers and refunds	12,939.88	29,075.08	5,072.75	30,514.37
Agency, trust, and investment	137,870.89	276,728.70	106,345.48	106,753.10
<b>Total receipts</b>	<b>\$3,523,625.12</b>	<b>\$3,533,914.94</b>	<b>\$2,569,281.05</b>	<b>\$2,037,733.06</b>
Balance on hand, including funds	95,981.67	140,737.81	376,350.17	82,963.89
<b>GRAND TOTAL</b>	<b>\$3,619,606.79</b>	<b>\$3,674,652.75</b>	<b>\$2,885,631.22</b>	<b>\$2,120,696.95</b>

¹ Includes \$7.50 from administration of trust funds.

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Watertown POPULATION 25,480	Arlington POPULATION 24,943	Frammingham POPULATION 21,078	Methuen POPULATION 20,606
<b>Maintenance</b>	<b>\$1,274,805.36</b>	<b>\$1,371,626.66</b>	<b>\$976,073.70</b>	<b>\$697,736.00</b>
<i>Departmental</i>	<i>1,200,690.62</i>	<i>1,297,762.64</i>	<i>883,609.40</i>	<i>640,564.23</i>
General government	78,196.14	96,269.95	67,073.12	40,404.96
Protection of persons and property	219,099.53	218,680.58	160,957.98	103,159.62
Health and sanitation	131,088.44	137,359.27	75,152.51	54,634.75
Highways	146,870.56	123,588.19	125,750.73	91,466.35
Charities	60,247.90	36,854.84	43,352.46	54,003.58
Soldiers' benefits	2,927.00	7,562.40	4,728.85	3,958.93
Schools	459,995.33	593,668.07	352,953.74	284,354.60
Libraries	32,904.96	22,922.91	27,552.21	—
Recreation	37,169.03	34,973.10	5,711.51	3,135.85
Pensions	5,603.76	8,143.06	3,732.48	—
Unclassified	26,587.87	17,740.17	16,643.81	5,425.59
<i>Public service enterprises</i>	<i>64,141.51</i>	<i>55,994.37</i>	<i>84,041.66</i>	<i>53,193.15</i>
Electric light	—	—	—	—
Water	64,141.51	55,994.37	84,041.66	53,193.15
All other	—	—	—	—
<i>Cemeteries</i>	<i>9,973.33</i>	<i>17,782.25</i>	<i>8,325.64</i>	<i>3,978.62</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>87.50</i>	<i>97.00</i>	<i>—</i>
<b>Interest</b>	<b>165,027.14</b>	<b>120,702.48</b>	<b>114,906.39</b>	<b>55,901.60</b>
<i>Loans, general purposes</i>	<i>129,335.94</i>	<i>93,047.34</i>	<i>98,502.64</i>	<i>51,826.70</i>
<i>Loans, public service enterprises</i>	<i>35,691.20</i>	<i>27,655.14</i>	<i>16,403.75</i>	<i>4,074.90</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>562,911.34</b>	<b>717,967.60</b>	<b>454,071.98</b>	<b>121,199.15</b>
<i>Departmental</i>	<i>470,246.55</i>	<i>626,080.95</i>	<i>451,093.71</i>	<i>90,253.75</i>
General government	110.00	—	148,176.84	1,000.00
Protection of persons and property	18,305.73	39,443.05	3,019.10	2,423.63
Health and sanitation	93,987.52	97,378.37	31,895.11	6,300.00
Highways	224,622.25	189,181.58	139,025.99	69,497.06
Charities	—	—	—	2,829.93
Schools	131,503.53	273,286.09	84,403.94	8,066.11
Libraries	717.52	1,794.60	14,111.32	—
Recreation	1,000.00	5,282.87	5,093.00	137.02
Unclassified	—	19,714.39	5,368.41	—
<i>Public service enterprises</i>	<i>92,664.79</i>	<i>86,764.35</i>	<i>22,148.77</i>	<i>30,945.40</i>
Electric light	—	—	—	—
Water	92,664.79	86,764.35	22,148.77	30,945.40
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>5,122.30</i>	<i>829.60</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>1,252,854.54</b>	<b>929,527.89</b>	<b>1,034,000.00</b>	<b>1,001,090.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>15,000.00</i>	<i>—</i>	<i>25,000.00</i>
<i>From revenue and other sources</i>	<i>252,854.54</i>	<i>162,632.78</i>	<i>149,000.00</i>	<i>1,101,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,000,000.00</i>	<i>750,000.00</i>	<i>885,000.00</i>	<i>875,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>1,895.11</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>57.20</b>	<b>25,152.40</b>	<b>3,732.16</b>	<b>29,651.87</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>5,000.00</i>	<i>3,000.00</i>	<i>—</i>
<i>All other</i>	<i>57.20</i>	<i>20,152.40</i>	<i>3,732.16</i>	<i>26,651.87</i>
<b>Refunds</b>	<b>12,882.68</b>	<b>3,922.68</b>	<b>1,340.59</b>	<b>862.50</b>
<b>Agency, trust, and investment</b>	<b>128,695.94</b>	<b>268,803.95</b>	<b>106,210.99</b>	<b>109,973.37</b>
<i>Taxes and licenses for State</i>	<i>69,982.15</i>	<i>63,443.07</i>	<i>40,205.00</i>	<i>28,220.00</i>
<i>Taxes for county</i>	<i>63,008.90</i>	<i>66,588.96</i>	<i>42,334.11</i>	<i>39,576.86</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,704.89</i>	<i>138,274.42</i>	<i>23,671.88</i>	<i>33,176.51</i>
<i>All other</i>	<i>—</i>	<i>497.50</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$1,439,832.50	\$1,492,329.14	\$1,090,980.09	\$753,637.60
Permanent debt (except from sinking funds)	252,854.54	162,632.78	149,000.00	1,101,000.00
Sinking fund requirements from revenue	—	5,000.00	—	3,000.00
Outlays	562,911.34	717,967.60	454,071.98	121,199.15
Permanent debt from sinking funds	—	15,000.00	—	25,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	1,000,000.00	751,895.11	885,000.00	875,000.00
Transfers (except to sinking funds) and refunds	12,939.88	24,075.08	5,072.75	27,514.37
Agency, trust, and investment	128,695.94	268,803.95	106,210.99	109,973.37
<b>Total payments</b>	<b>\$3,397,234.20</b>	<b>\$3,437,703.66</b>	<b>\$2,690,335.81</b>	<b>\$2,007,324.49</b>
<i>Balance on hand, including funds</i>	<i>222,372.59</i>	<i>236,949.09</i>	<i>195,295.41</i>	<i>113,372.46</i>
<b>GRAND TOTAL</b>	<b>\$3,619,606.79</b>	<b>\$3,674,652.75</b>	<b>\$2,885,631.22</b>	<b>\$2,120,696.95</b>

<sup>1</sup> Includes \$6,000 paid from offsets to outlays.



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Weymouth POPULATION 17,253	Winthrop POPULATION 16,158	Wakefield POPULATION 15,611	Southbridge POPULATION 15,489
<b>REVENUE.</b>	<b>\$1,261,204.58</b>	<b>\$865,173.41</b>	<b>\$1,318,602.27</b>	<b>\$558,534.34</b>
<b>General</b>	<b>1,106,386.98</b>	<b>748,738.61</b>	<b>820,592.13</b>	<b>520,923.43</b>
Taxes . . . . .	1,088,886.92	744,695.90	809,437.70	439,003.86
Property, poll, and income	981,531.55	734,835.27	779,032.50	397,355.38
Corporation, bank, etc.	102,305.37	9,860.63	30,405.20	41,648.48
Licenses and permits	1,653.00	2,004.00	1,276.25	1,288.46
Fines and forfeits	2,012.54	247.80	3,284.00	1,537.50
Grants and gifts	18,884.52	1,790.91	6,594.18	79,093.61
For expenses	18,884.52	1,790.91	6,594.18	20,093.61
For outlays	—	—	—	59,000.00
All other	—	—	—	—
<b>Commercial</b>	<b>154,817.60</b>	<b>116,434.80</b>	<b>498,010.14</b>	<b>37,610.91</b>
Special assessments	1,774.78	5,037.92	29,133.99	2,808.45
To meet expenses	1,505.55	—	22,753.36	—
To meet outlays	269.23	5,057.92	6,380.63	2,808.45
Privileges	—	65.00	—	—
Departmental	23,347.27	6,064.12	38,926.22	22,430.16
General government	38.32	97.00	430.00	859.80
Protection of persons and property	602.73	131.03	335.58	1,670.91
Health and sanitation	911.21	398.80	4,703.51	72.32
Highways	1,567.14	1,160.00	58.75	4,588.75
Charities	13,190.86	785.69	14,776.13	6,840.20
Soldiers' benefits	1,701.17	1,298.00	1,080.00	735.75
Schools	3,473.30	1,068.57	16,687.20	6,793.09
Libraries	1,742.01	519.68	849.82	449.34
Recreation	—	—	—	—
Unclassified	120.53	605.35	5.23	420.00
Public service enterprises	114,920.06	87,637.44	418,348.17	—
Electric light	—	—	1,327,104.30	—
Water	114,369.81	87,637.44	91,243.87	—
All other	550.25	—	—	—
Cemeteries	—	7,096.20	674.85	2,824.33
Interest	14,775.49	10,514.12	10,926.91	9,547.97
On sinking funds	—	—	—	1,710.17
On trust and investment funds	3,060.73	—	1,285.39	1,364.86
All other	11,714.76	10,514.12	9,641.52	6,472.94
<b>NON-REVENUE.</b>	<b>\$798,028.78</b>	<b>\$703,039.13</b>	<b>\$592,256.89</b>	<b>\$490,658.46</b>
<b>Offsets to outlays</b>	<b>985.42</b>	<b>2,253.22</b>	<b>7,951.98</b>	<b>4,750.00</b>
Departmental	985.42	524.42	6,027.42	4,750.00
Public service enterprises	—	1,728.80	1,924.56	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>680,154.15</b>	<b>665,175.00</b>	<b>500,000.00</b>	<b>440,000.00</b>
Loans, general purposes	64,000.00	175,000.00	—	—
Loans, public service enterprises	15,000.00	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	600,000.00	490,000.00	500,000.00	440,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	1,154.15	175.00	—	—
<b>Transfers</b>	<b>8,251.00</b>	<b>—</b>	<b>1,881.44</b>	<b>1,162.84</b>
From sinking funds	—	—	—	—
All other	8,251.00	—	1,881.44	1,162.84
<b>Refunds</b>	<b>1,778.19</b>	<b>693.82</b>	<b>550.73</b>	<b>99.70</b>
<b>Agency, trust, and investment</b>	<b>106,860.02</b>	<b>34,917.09</b>	<b>81,872.74</b>	<b>44,645.92</b>
Taxes and licenses for State	45,390.00	29,419.16	27,625.00	19,729.49
Taxes for county	44,500.00	—	29,087.92	22,496.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	16,970.02	5,497.93	25,159.82	2,420.43
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$1,262,190.00	\$867,426.63	\$1,326,554.25	\$563,284.34
Premiums	1,154.15	175.00	—	—
Municipal indebtedness	679,000.00	665,000.00	500,000.00	440,000.00
Transfers and refunds	10,029.19	693.82	2,432.17	1,262.54
Agency, trust, and investment	106,860.02	34,917.09	81,872.74	44,645.92
<b>Total receipts</b>	<b>\$2,059,233.36</b>	<b>\$1,568,212.54</b>	<b>\$1,910,859.16</b>	<b>\$1,049,192.80</b>
Balance on hand, including funds	420,095.94	161,682.26	131,804.78	66,651.24
<b>GRAND TOTAL</b>	<b>\$2,479,329.30</b>	<b>\$1,729,894.80</b>	<b>\$2,042,663.94</b>	<b>\$1,115,844.04</b>

<sup>1</sup> Includes gas, amount not specified.

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Weymouth POPULATION 17,253	Winthrop POPULATION 16,158	Wakefield POPULATION 15,611	Southbridge POPULATION 15,489
<b>Maintenance</b>	<b>\$866,839.64</b>	<b>\$556,436.53</b>	<b>\$923,439.95</b>	<b>\$424,464.11</b>
<i>Departmental</i>	<i>807,249.65</i>	<i>512,996.54</i>	<i>658,739.23</i>	<i>419,760.96</i>
General government	49,263.34	28,712.11	28,762.03	29,097.60
Protection of persons and property	122,840.92	81,251.47	107,060.59	67,916.78
Health and sanitation	28,430.11	55,278.55	42,419.06	21,671.74
Highways	141,056.49	40,840.39	68,872.96	56,429.10
Charities	75,268.66	13,159.71	44,283.68	58,024.85
Soldiers' benefits	12,034.07	3,519.78	7,024.08	3,512.68
Schools	324,922.20	255,010.84	300,231.37	161,405.75
Libraries	18,860.86	9,209.82	26,443.87	10,469.02
Recreation	25,324.16	21,042.71	22,853.75	2,283.45
Pensions	915.00	1,825.00	—	832.00
Unclassified	8,333.84	3,146.16	10,787.84	8,117.99
<i>Public service enterprises</i>	<i>59,689.99</i>	<i>35,222.15</i>	<i>263,234.35</i>	—
Electric light	—	—	1 227,006.15	—
Water	59,092.97	35,222.15	36,228.20	—
All other	497.02	—	—	—
<i>Cemeteries</i>	—	8,217.84	1,466.37	4,703.15
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>52,129.03</b>	<b>64,101.76</b>	<b>80,102.17</b>	<b>20,876.95</b>
<i>Loans, general purposes</i>	<i>47,180.70</i>	<i>46,824.09</i>	<i>60,618.42</i>	<i>20,876.95</i>
<i>Loans, public service enterprises</i>	<i>4,948.33</i>	<i>17,277.67</i>	<i>19,483.75</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>576,463.29</b>	<b>255,103.82</b>	<b>227,542.99</b>	<b>76,207.63</b>
<i>Departmental</i>	<i>553,146.30</i>	<i>239,524.12</i>	<i>99,449.70</i>	<i>76,207.63</i>
General government	136,393.05	131,439.48	—	360.50
Protection of persons and property	26,623.98	11,001.97	18,000.00	588.00
Health and sanitation	5,503.48	4,046.58	13,214.23	1,060.40
Highways	79,282.16	76,545.00	66,252.27	7,329.49
Charities	—	—	—	—
Schools	270,744.82	11,136.09	483.20	60,071.30
Libraries	—	—	—	—
Recreation	12,806.09	5,355.00	1,500.00	—
Unclassified	1,792.72	—	—	6,797.94
<i>Public service enterprises</i>	<i>43,316.99</i>	<i>13,847.70</i>	<i>128,093.29</i>	—
Electric light	—	—	1 84,986.85	—
Water	43,316.99	13,847.70	43,106.44	—
All other	—	—	—	—
<i>Cemeteries</i>	—	1,732.00	—	—
<b>Municipal indebtedness</b>	<b>678,351.84</b>	<b>645,840.10</b>	<b>612,371.16</b>	<b>480,110.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	78,351.84	120,840.10	137,371.16	40,110.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	600,000.00	525,000.00	475,000.00	440,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>8,251.00</b>	<b>—</b>	<b>1,881.44</b>	<b>1,162.84</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	8,251.00	—	1,881.44	1,162.84
<b>Refunds</b>	<b>1,778.19</b>	<b>693.82</b>	<b>550.73</b>	<b>99.70</b>
<b>Agency, trust, and investment</b>	<b>108,400.83</b>	<b>34,917.09</b>	<b>76,332.36</b>	<b>47,329.57</b>
<i>Taxes and licenses for State</i>	45,390.00	29,419.16	27,625.00	19,729.49
<i>Taxes for county</i>	44,500.00	—	29,087.92	22,496.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	18,510.83	5,497.93	19,619.44	5,104.08
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$918,968.67	\$620,538.29	\$1,003,542.12	\$445,341.06
Permanent debt (except from sinking funds)	78,351.84	120,840.10	137,371.16	40,110.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	576,463.29	255,103.82	227,542.99	76,207.63
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	600,000.00	525,000.00	475,000.00	440,000.00
Transfers (except to sinking funds) and refunds	10,029.19	693.82	2,432.17	1,262.54
Agency, trust, and investment	108,400.83	34,917.09	76,332.36	47,329.57
<b>Total payments</b>	<b>\$2,292,213.82</b>	<b>\$1,557,093.12</b>	<b>\$1,922,220.80</b>	<b>\$1,050,250.80</b>
Balance on hand, including funds	187,115.48	172,801.68	120,443.14	65,593.24
<b>GRAND TOTAL</b>	<b>\$2,479,329.30</b>	<b>\$1,729,894.80</b>	<b>\$2,042,663.94</b>	<b>\$1,115,844.04</b>

1 Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Springfield POPULATION 15,326	Belmont POPULATION 15,256	Greenfield POPULATION 15,246	Milford POPULATION 14,781
<b>REVENUE.</b>	<b>\$1,118,863.71</b>	<b>\$1,534,845.97</b>	<b>\$929,179.64</b>	<b>\$558,742.12</b>
<b>General</b>	<b>969,719.40</b>	<b>1,171,042.35</b>	<b>813,514.73</b>	<b>518,273.32</b>
<i>Taxes</i>	<i>956,116.40</i>	<i>1,165,019.64</i>	<i>806,232.91</i>	<i>511,564.19</i>
Property, poll, and income	883,169.48	1,147,534.58	738,796.43	484,366.59
Corporation, bank, etc.	72,946.92	17,485.06	67,436.48	27,197.60
<i>Licenses and permits</i>	<i>1,571.09</i>	<i>2,709.35</i>	<i>1,370.00</i>	<i>1,616.52</i>
<i>Fines and forfeits</i>	<i>3,530.00</i>	<i>371.80</i>	<i>2,134.66</i>	<i>943.87</i>
<i>Grants and gifts</i>	<i>8,489.66</i>	<i>2,941.56</i>	<i>3,777.16</i>	<i>4,149.74</i>
For expenses	8,489.66	2,941.56	1,777.16	3,649.74
For outlays	—	—	2,000.00	500.00
<i>All other</i>	<i>12.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>149,144.31</b>	<b>363,803.62</b>	<b>115,664.91</b>	<b>40,468.80</b>
<i>Special assessments</i>	<i>3,863.83</i>	<i>30,883.44</i>	<i>2,970.36</i>	<i>4,893.04</i>
To meet expenses	—	—	—	7.38
To meet outlays	3,863.83	30,883.44	2,970.36	4,890.66
<i>Privileges</i>	<i>2,045.44</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>11,790.95</i>	<i>128,737.20</i>	<i>22,264.59</i>	<i>21,341.59</i>
General government	795.70	3,951.37	1,043.22	901.00
Protection of persons and property	175.31	347.46	395.39	165.96
Health and sanitation	1,766.14	11,610.51	2,337.04	482.01
Highways	543.82	107.55	1,117.35	179.00
Charities	5,656.18	3,721.34	6,334.27	13,845.02
Soldiers' benefits	234.00	264.00	476.00	1,042.00
Schools	1,986.20	2,188.06	9,504.81	4,526.38
Libraries	633.60	533.35	1,036.51	166.22
Recreation	—	—	—	—
Unclassified	—	1,6013.56	20.00	34.00
<i>Public service enterprises</i>	<i>107,006.50</i>	<i>282,803.28</i>	<i>75,631.00</i>	<i>—</i>
Electric light	—	199,477.69	—	—
Water	107,006.50	83,325.59	75,065.08	—
All other	—	—	565.92	—
<i>Cemeteries</i>	<i>—</i>	<i>4,668.13</i>	<i>—</i>	<i>1,552.44</i>
<i>Interest</i>	<i>24,437.59</i>	<i>16,711.57</i>	<i>14,798.96</i>	<i>12,676.73</i>
On sinking funds	7,432.00	2,149.08	—	—
On trust and investment funds	518.76	—	3,995.75	—
All other	16,486.83	14,562.49	10,803.21	12,676.73
<b>NON-REVENUE.</b>	<b>\$850,173.22</b>	<b>\$776,596.56</b>	<b>\$566,807.65</b>	<b>\$444,351.92</b>
<b>Offsets to outlays</b>	<b>400.00</b>	<b>51,264.21</b>	<b>6,166.47</b>	<b>—</b>
<i>Departmental</i>	<i>—</i>	<i>27,795.16</i>	<i>6,166.47</i>	<i>—</i>
<i>Public service enterprises</i>	<i>400.00</i>	<i>23,469.05</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>654,000.00</b>	<b>549,372.50</b>	<b>460,022.38</b>	<b>400,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>149,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>60,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>654,000.00</i>	<i>400,000.00</i>	<i>400,000.00</i>	<i>400,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>372.50</i>	<i>22.38</i>	<i>—</i>
<b>Transfers</b>	<b>50,000.00</b>	<b>53,555.31</b>	<b>—</b>	<b>—</b>
<i>From sinking funds</i>	<i>50,000.00</i>	<i>24,000.00</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>29,555.31</i>	<i>—</i>	<i>—</i>
<b>Refunds</b>	<b>147.39</b>	<b>1,067.84</b>	<b>438.36</b>	<b>357.99</b>
<b>Agency, trust, and investment</b>	<b>145,625.83</b>	<b>121,336.70</b>	<b>100,180.44</b>	<b>43,993.93</b>
<i>Taxes and licenses for State</i>	<i>33,273.42</i>	<i>40,248.83</i>	<i>30,940.00</i>	<i>19,380.00</i>
<i>Taxes for county</i>	<i>39,352.41</i>	<i>42,244.61</i>	<i>61,838.22</i>	<i>22,108.00</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>73,000.00</i>	<i>38,843.26</i>	<i>7,402.22</i>	<i>2,505.93</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$1,119,263.71	\$1,586,110.18	\$935,346.11	\$558,742.12
Premiums	—	372.50	22.38	—
Municipal indebtedness	654,000.00	549,000.00	460,000.00	400,000.00
Transfers and refunds	50,147.39	54,623.15	438.36	357.99
Agency, trust, and investment	145,625.83	121,336.70	100,180.44	43,993.93
<b>Total receipts</b>	<b>\$1,969,036.93</b>	<b>\$2,311,442.53</b>	<b>\$1,495,987.29</b>	<b>\$1,003,094.04</b>
Balance on hand, including funds	166,728.90	70,149.12	73,434.05	12,111.07
<b>GRAND TOTAL</b>	<b>\$2,135,765.83</b>	<b>\$2,381,591.65</b>	<b>\$1,569,421.34</b>	<b>\$1,015,205.11</b>

<sup>1</sup> Includes \$10 from administration of trust funds.



## Graded According to Population of 1925 — Continued.

PAYMENTS.	West Springfield POPULATION 15,326	Belmont POPULATION 15,256	Greenfield POPULATION 15,246	Milford POPULATION 14,781
<b>Maintenance</b>	<b>\$767,578.19</b>	<b>\$968,022.82</b>	<b>\$649,628.88</b>	<b>\$433,891.05</b>
<i>Departmental</i>	704,380.85	792,661.48	614,141.90	431,078.16
General government	45,631.13	59,520.54	38,892.81	27,238.68
Protection of persons and property	118,475.08	160,051.38	56,107.68	49,032.67
Health and sanitation	56,741.21	81,452.56	36,659.40	24,240.50
Highways	77,797.78	108,224.74	103,992.69	70,487.78
Charities	45,805.46	8,255.08	37,052.90	51,908.08
Soldiers' benefits	10,228.47	945.38	2,025.56	6,463.45
Schools	328,811.88	324,025.35	294,798.39	189,993.70
Libraries	11,218.23	14,418.18	16,024.70	3,996.84
Recreation	4,555.73	26,691.08	11,739.11	3,196.78
Pensions	2,223.44	1,281.51	—	—
Unclassified	2,891.94	7,765.68	16,848.66	4,519.68
<i>Public service enterprises</i>	63,197.84	167,612.71	35,330.98	—
Electric light	—	133,493.77	—	—
Water	63,197.84	34,118.94	35,330.98	—
All other	—	—	—	—
<i>Cemeteries</i>	—	7,738.63	—	2,812.89
<i>Administration of trust funds</i>	—	10.00	156.00	—
<b>Interest</b>	<b>87,615.41</b>	<b>97,386.98</b>	<b>32,846.91</b>	<b>15,417.93</b>
<i>Loans, general purposes</i>	77,827.08	74,726.62	27,130.04	15,417.93
<i>Loans, public service enterprises</i>	9,788.33	22,660.46	5,716.87	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>128,717.50</b>	<b>516,382.75</b>	<b>172,627.29</b>	<b>74,618.70</b>
<i>Departmental</i>	78,097.82	432,699.16	109,024.02	73,548.25
General government	663.91	3,629.57	—	—
Protection of persons and property	100.00	27,770.67	—	4,996.80
Health and sanitation	26,236.46	92,085.12	10,720.43	34,748.54
Highways	34,929.58	160,280.19	71,575.30	17,444.73
Charities	—	—	586.14	605.00
Schools	15,817.87	111,813.83	13,821.88	14,110.33
Libraries	—	—	—	—
Recreation	350.00	14,700.15	6,820.27	1,642.85
Unclassified	—	22,419.63	5,500.00	—
<i>Public service enterprises</i>	50,619.68	83,685.69	63,603.27	—
Electric light	—	40,594.11	—	—
Water	50,619.68	43,089.48	63,603.27	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	1,070.45
<b>Municipal indebtedness</b>	<b>882,500.00</b>	<b>549,825.88</b>	<b>464,000.00</b>	<b>397,000.00</b>
<i>From sinking funds</i>	50,000.00	24,000.00	—	—
<i>From revenue and other sources</i>	138,500.00	125,825.88	64,000.00	22,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	694,000.00	400,000.00	400,000.00	375,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>50,000.00</b>	<b>53,555.31</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue</i>	—	1,837.33	—	—
<i>All other</i>	50,000.00	51,717.98	—	—
<b>Refunds</b>	<b>147.39</b>	<b>1,067.84</b>	<b>438.36</b>	<b>357.99</b>
<b>Agency, trust, and investment</b>	<b>114,848.83</b>	<b>99,773.33</b>	<b>101,001.21</b>	<b>43,993.93</b>
<i>Taxes and licenses for State</i>	33,273.42	40,248.33	30,940.00	19,380.00
<i>Taxes for county</i>	39,352.41	42,244.61	61,838.22	22,108.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	42,223.00	17,279.89	8,222.99	2,505.93
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$855,193.60	\$1,065,409.80	\$682,475.79	\$449,308.98
Permanent debt (except from sinking funds)	138,500.00	125,825.88	64,000.00	22,000.00
Sinking fund requirements from revenue	—	1,837.33	—	—
Outlays	128,717.50	516,382.75	172,627.29	74,618.70
Permanent debt from sinking funds	50,000.00	24,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	694,000.00	400,000.00	400,000.00	375,000.00
Transfers (except to sinking funds) and refunds	50,147.39	52,785.82	438.36	357.99
Agency, trust, and investment	114,848.83	99,773.33	101,001.21	43,993.93
<b>Total payments</b>	<b>\$2,031,407.32</b>	<b>\$2,286,014.91</b>	<b>\$1,420,542.65</b>	<b>\$965,279.60</b>
Balance on hand, including funds	104,358.51	95,576.74	148,878.69	49,925.51
<b>GRAND TOTAL</b>	<b>\$2,135,765.83</b>	<b>\$2,381,591.65</b>	<b>\$1,569,421.34</b>	<b>\$1,015,205.11</b>

<sup>1</sup> Includes \$6,377.52 paid from offsets to outlays.



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Clinton POPULATION 14,180	Norwood POPULATION 14,151	Dedham POPULATION 13,918	Adams POPULATION 13,525
<b>REVENUE.</b>	<b>\$505,328.36</b>	<b>\$1,310,567.26</b>	<b>\$819,365.55</b>	<b>\$548,311.32</b>
<b>General</b>	<b>423,870.53</b>	<b>913,711.30</b>	<b>762,087.83</b>	<b>497,841.04</b>
<i>Taxes</i>	<i>412,755.81</i>	<i>904,580.87</i>	<i>756,362.60</i>	<i>489,363.44</i>
Property, poll, and income	342,595.38	819,869.44	740,201.26	428,711.82
Corporation, bank, etc.	70,160.43	84,711.43	16,161.34	60,651.62
<i>Licenses and permits</i>	<i>1,189.00</i>	<i>1,269.50</i>	<i>593.00</i>	<i>604.50</i>
<i>Fines and forfeits</i>	<i>3,285.25</i>	<i>2,933.50</i>	<i>1,332.00</i>	<i>1,311.00</i>
<i>Grants and gifts</i>	<i>6,640.47</i>	<i>4,927.43</i>	<i>3,800.23</i>	<i>6,562.10</i>
For expenses	6,640.47	4,927.43	3,800.23	6,562.10
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>81,457.83</b>	<b>396,855.96</b>	<b>57,277.72</b>	<b>50,470.28</b>
<i>Special assessments</i>	<i>1,407.76</i>	<i>15,400.48</i>	<i>11,385.37</i>	<i>2,012.85</i>
To meet expenses	—	562.04	—	—
To meet outlays	1,407.76	14,838.44	11,385.37	2,012.85
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>11,008.55</i>	<i>19,215.44</i>	<i>27,909.57</i>	<i>41,691.20</i>
General government	1,921.03	2,016.50	1,836.04	1,734.54
Protection of persons and property	1,129.09	1,444.18	201.71	189.34
Health and sanitation	11.50	4,338.50	8,315.68	957.71
Highways	241.59	1,836.29	155.00	846.16
Charities	3,932.22	4,165.23	7,534.02	30,780.39
Soldiers' benefits	576.75	12.00	603.77	780.38
Schools	2,720.11	3,633.06	8,234.93	6,074.55
Libraries	294.26	565.77	713.30	327.38
Recreation	56.00	74.00	81.05	—
Unclassified	1,126.00	1,129.91	234.07	.75
<i>Public service enterprises</i>	<i>49,846.36</i>	<i>340,331.17</i>	—	—
Electric light	—	259,078.28	—	—
Water	49,846.36	81,252.89	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>5,788.65</i>	<i>6,948.46</i>	<i>4,341.00</i>	<i>2,379.89</i>
<i>Interest</i>	<i>13,406.51</i>	<i>14,960.41</i>	<i>13,641.78</i>	<i>4,386.24</i>
On sinking funds	8,347.49	—	—	—
On trust and investment funds	1,250.46	31.35	8,550.74	2,790.78
All other	3,808.56	14,929.06	5,091.04	1,595.56
<b>NON-REVENUE.</b>	<b>\$451,577.46</b>	<b>\$1,000,776.28</b>	<b>\$630,141.81</b>	<b>\$462,370.27</b>
<b>Offsets to outlays</b>	<b>4,115.20</b>	<b>29,465.38</b>	<b>86,413.44</b>	—
<i>Departmental</i>	<i>1,359.71</i>	<i>22,147.99</i>	<i>86,413.44</i>	—
<i>Public service enterprises</i>	<i>2,755.49</i>	<i>7,317.39</i>	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>375,000.00</b>	<b>801,469.94</b>	<b>440,046.80</b>	<b>288,586.25</b>
<i>Loans, general purposes</i>	—	<i>195,000.00</i>	<i>40,000.00</i>	<i>23,500.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	<i>15,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>375,000.00</i>	<i>600,000.00</i>	<i>400,000.00</i>	<i>250,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	<i>5,188.84</i>	—	—
<i>Premiums</i>	—	<i>1,281.10</i>	<i>46.80</i>	<i>86.25</i>
<b>Transfers</b>	<b>2,108.21</b>	<b>49,235.34</b>	—	<b>2,637.83</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	2,108.21	49,235.34	—	2,637.83
<b>Refunds</b>	<b>7,988.95</b>	<b>1,200.16</b>	<b>1,322.20</b>	<b>198.39</b>
<b>Agency, trust, and investment</b>	<b>62,365.10</b>	<b>119,405.46</b>	<b>102,359.37</b>	<b>170,947.80</b>
<i>Taxes and licenses for State</i>	<i>22,185.00</i>	<i>31,777.81</i>	<i>26,586.16</i>	<i>19,898.87</i>
<i>Taxes for county</i>	<i>25,308.00</i>	<i>31,083.33</i>	<i>26,000.00</i>	<i>38,182.47</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>14,872.10</i>	<i>54,212.42</i>	<i>49,773.21</i>	<i>112,866.46</i>
<i>All other</i>	—	<i>2,331.90</i>	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$509,443.56	\$1,340,032.64	\$905,778.99	\$548,311.32
Premiums	—	1,281.10	46.80	86.25
Municipal indebtedness	375,000.00	800,188.84	440,000.00	288,500.00
Transfers and refunds	10,097.16	50,435.50	1,322.20	2,836.22
Agency, trust, and investment	62,365.10	119,405.46	102,359.37	170,947.80
<b>Total receipts</b>	<b>\$956,905.82</b>	<b>\$2,311,343.54</b>	<b>\$1,449,507.36</b>	<b>\$1,010,681.59</b>
Balance on hand, including funds	33,627.00	176,702.78	97,119.64	52,919.41
<b>GRAND TOTAL</b>	<b>\$990,532.82</b>	<b>\$2,488,046.32</b>	<b>\$1,546,627.00</b>	<b>\$1,063,601.00</b>

<sup>1</sup> Includes \$1 from administration of trust funds.

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Clinton POPULATION 14,180	Norwood POPULATION 14,151	Dedham POPULATION 13,918	Adams POPULATION 13,525
<b>Maintenance</b>	<b>\$429,457.86</b>	<b>\$866,444.59</b>	<b>\$628,752.89</b>	<b>\$391,290.47</b>
<i>Departmental</i>	<i>388,636.06</i>	<i>641,118.33</i>	<i>613,372.65</i>	<i>387,591.16</i>
General government	28,389.59	44,719.00	33,006.74	21,975.30
Protection of persons and property	59,309.04	84,453.70	96,210.94	28,718.26
Health and sanitation	20,285.75	53,540.69	55,338.60	22,928.41
Highways	57,026.91	68,957.25	82,708.11	39,692.59
Charities	33,263.33	28,357.79	42,519.21	190,863.67
Soldiers' benefits	1,984.25	1,870.35	3,289.50	5,453.70
Schools	165,650.23	329,109.13	253,551.48	157,016.83
Libraries	12,483.67	16,100.16	18,109.78	11,337.92
Recreation	5,130.91	4,851.54	19,121.84	829.74
Pensions	—	2,036.28	499.98	—
Unclassified	5,112.38	7,092.44	9,016.47	8,774.74
<i>Public service enterprises</i>	<i>30,653.70</i>	<i>218,852.46</i>	—	—
Electric light	—	179,437.36	—	—
Water	30,454.26	39,395.10	—	—
All other	199.44	—	—	—
<i>Cemeteries</i>	<i>10,064.10</i>	<i>6,473.80</i>	<i>15,347.43</i>	<i>3,542.40</i>
<i>Administration of trust funds</i>	<i>104.00</i>	—	<i>32.81</i>	<i>156.91</i>
<b>Interest</b>	<b>13,902.74</b>	<b>60,379.61</b>	<b>32,423.96</b>	<b>28,546.45</b>
<i>Loans, general purposes</i>	<i>12,935.24</i>	<i>56,519.61</i>	<i>32,423.96</i>	<i>28,546.45</i>
<i>Loans, public service enterprises</i>	<i>892.60</i>	<i>3,860.00</i>	—	—
<i>Loans, cemeteries</i>	<i>75.00</i>	—	—	—
<b>Outlays</b>	<b>20,116.47</b>	<b>583,876.68</b>	<b>239,337.89</b>	<b>47,984.56</b>
<i>Departmental</i>	<i>12,701.79</i>	<i>521,366.54</i>	<i>239,337.89</i>	<i>46,133.96</i>
General government	—	296,295.27	1,000.00	—
Protection of persons and property	508.09	5,463.92	11,749.28	—
Health and sanitation	2,982.31	47,453.33	34,120.84	5,707.37
Highways	6,145.14	93,348.18	192,467.77	37,127.50
Charities	609.00	—	—	642.00
Schools	2,457.25	19,060.21	—	489.74
Libraries	—	50,997.97	—	2,167.35
Recreation	—	8,747.66	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>7,414.68</i>	<i>57,145.97</i>	—	—
Electric light	—	30,742.99	—	—
Water	7,414.68	26,402.98	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>5,364.17</i>	—	<i>1,850.60</i>
<b>Municipal indebtedness</b>	<b>403,500.00</b>	<b>771,716.04</b>	<b>457,072.04</b>	<b>320,500.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>18,500.00</i>	<i>127,660.36</i>	<i>57,072.04</i>	<i>55,500.00</i>
<i>Bonds refunded, current year</i>	—	—	—	<i>15,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>385,000.00</i>	<i>625,000.00</i>	<i>400,000.00</i>	<i>250,000.00</i>
<i>Warrants or orders, previous years</i>	—	<i>19,055.68</i>	—	—
<b>Transfers</b>	<b>2,108.21</b>	<b>49,235.34</b>	—	<b>2,637.83</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>2,108.21</i>	<i>49,235.34</i>	—	<i>2,637.83</i>
<b>Refunds</b>	<b>7,988.95</b>	<b>1,200.16</b>	<b>1,322.20</b>	<b>198.39</b>
<b>Agency, trust, and investment</b>	<b>70,724.13</b>	<b>73,245.64</b>	<b>103,957.41</b>	<b>173,404.21</b>
<i>Taxes and licenses for State</i>	<i>22,185.00</i>	<i>31,777.81</i>	<i>26,586.16</i>	<i>19,898.87</i>
<i>Taxes for county</i>	<i>25,308.00</i>	<i>31,083.33</i>	<i>26,000.00</i>	<i>38,182.47</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>23,231.13</i>	<i>8,052.60</i>	<i>51,371.25</i>	<i>115,322.87</i>
<i>All other</i>	—	<i>2,331.90</i>	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$443,360.60	\$926,824.20	\$661,176.85	\$419,836.92
Permanent debt (except from sinking funds)	18,500.00	127,660.36	57,072.04	55,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	20,116.47	583,876.68	239,337.89	47,984.56
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	15,000.00
Temporary loans	385,000.00	644,055.68	400,000.00	250,000.00
Transfers (except to sinking funds) and refunds	10,097.16	50,435.50	1,322.20	2,836.22
Agency, trust, and investment	70,724.13	73,245.64	103,957.41	173,404.21
<b>Total payments</b>	<b>\$947,798.36</b>	<b>\$2,406,098.06</b>	<b>\$1,462,866.39</b>	<b>\$964,561.91</b>
<i>Balance on hand, including funds</i>	<i>42,734.46</i>	<i>81,948.26</i>	<i>83,760.61</i>	<i>99,039.09</i>
<b>GRAND TOTAL</b>	<b>\$990,532.82</b>	<b>\$2,488,046.32</b>	<b>\$1,546,627.00</b>	<b>\$1,063,601.00</b>

¹ Includes \$45,490.73 for the W. B. Plunkett Memorial Hospital.

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Webster POPULATION 13,389	Braintree POPULATION 13,193	Plymouth POPULATION 13,176	Natick POPULATION 12,871
<b>REVENUE.</b>	<b>\$458,958.52</b>	<b>\$1,167,271.58</b>	<b>\$777,104.46</b>	<b>\$782,061.81</b>
<b>General</b>	<b>374,156.12</b>	<b>763,586.05</b>	<b>706,202.26</b>	<b>606,878.29</b>
<i>Taxes</i>	<i>361,788.89</i>	<i>756,909.59</i>	<i>700,082.73</i>	<i>570,692.96</i>
Property, poll, and income	311,945.44	715,511.96	598,045.37	553,914.19
Corporation, bank, etc.	49,843.45	41,397.63	101,987.36	16,678.77
<i>Licenses and permits</i>	<i>1,420.00</i>	<i>1,246.00</i>	<i>1,715.50</i>	<i>676.20</i>
<i>Fines and forfeits</i>	<i>3,385.00</i>	<i>741.77</i>	<i>2,028.47</i>	<i>1,041.36</i>
<i>Grants and gifts</i>	<i>7,562.23</i>	<i>4,688.69</i>	<i>2,425.56</i>	<i>34,567.77</i>
For expenses	7,562.23	4,188.69	2,425.56	34,567.77
For outlays	—	500.00	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>84,802.40</b>	<b>403,685.53</b>	<b>70,902.20</b>	<b>175,183.52</b>
<i>Special assessments</i>	<i>2,152.81</i>	<i>892.95</i>	<i>2,400.75</i>	<i>5,118.51</i>
To meet expenses	—	892.95	549.75	275.07
To meet outlays	2,152.81	—	1,851.00	4,843.44
<i>Privileges</i>	—	—	1,625.00	—
<i>Departmental</i>	<i>34,076.33</i>	<i>15,044.14</i>	<i>16,715.03</i>	<i>93,520.29</i>
General government	501.55	3,156.28	5,000.17	—
Protection of persons and property	5,321.33	1,839.34	819.36	398.82
Health and sanitation	1,816.69	1,941.07	1,537.53	26,544.88
Highways	111.44	1,314.02	979.01	1,489.25
Charities	10,382.61	4,595.63	3,493.96	59,843.22
Soldiers' benefits	602.00	1,004.00	1,346.00	1,114.50
Schools	14,910.20	887.88	983.66	3,424.02
Libraries	349.66	298.28	—	705.60
Recreation	5.00	—	2,555.34	—
Unclassified	75.85	7.64	—	—
<i>Public service enterprises</i>	<i>36,130.30</i>	<i>371,437.06</i>	<i>37,044.30</i>	<i>58,328.09</i>
Electric light	—	278,545.61	—	—
Water	36,130.30	92,891.45	37,044.30	58,223.71
All other	—	—	—	104.38
<i>Cemeteries</i>	<i>1,677.38</i>	<i>4.00</i>	<i>8,490.18</i>	<i>—</i>
<i>Interest</i>	<i>10,765.58</i>	<i>16,307.38</i>	<i>4,726.94</i>	<i>18,216.63</i>
On sinking funds	—	—	—	1,843.82
On trust and investment funds	2,658.10	2,589.24	974.44	8,294.72
All other	8,107.48	13,718.14	3,752.50	8,078.09
<b>NON-REVENUE.</b>	<b>\$1,121,248.92</b>	<b>\$488,570.13</b>	<b>\$402,048.98</b>	<b>\$743,242.14</b>
<b>Offsets to outlays</b>	<b>998.00</b>	<b>5,818.00</b>	<b>—</b>	<b>2,739.76</b>
<i>Departmental</i>	—	5,818.00	—	—
<i>Public service enterprises</i>	998.00	—	—	2,739.76
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>1,077,032.00</b>	<b>425,000.00</b>	<b>302,092.50</b>	<b>617,700.00</b>
<i>Loans, general purposes</i>	<i>661,500.00</i>	—	—	<i>81,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	<i>11,700.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>410,000.00</i>	<i>425,000.00</i>	<i>300,000.00</i>	<i>525,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	2,092.50	—
<i>Premiums</i>	<i>5,532.00</i>	—	—	—
<b>Transfers</b>	<b>—</b>	<b>3,418.43</b>	<b>604.92</b>	<b>43,488.92</b>
<i>From sinking funds</i>	—	—	—	8,000.00
<i>All other</i>	—	3,418.43	604.92	35,488.92
<b>Refunds</b>	<b>3,014.08</b>	<b>461.20</b>	<b>1,286.39</b>	<b>1,864.92</b>
<b>Agency, trust, and investment</b>	<b>40,204.84</b>	<b>53,872.50</b>	<b>98,065.17</b>	<b>77,448.54</b>
<i>Taxes and licenses for State</i>	<i>17,170.00</i>	<i>27,200.00</i>	<i>34,340.00</i>	<i>18,955.00</i>
<i>Taxes for county</i>	<i>19,587.00</i>	<i>26,666.67</i>	<i>56,875.98</i>	<i>19,958.79</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>3,447.84</i>	<i>5.83</i>	<i>6,849.19</i>	<i>38,534.75</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$459,956.52	\$1,173,089.58	\$777,104.46	\$784,801.57
Premiums	5,532.00	—	—	—
Municipal indebtedness	1,071,500.00	425,000.00	302,092.50	617,700.00
Transfers and refunds	3,014.08	3,879.63	1,891.31	45,353.84
Agency, trust, and investment	40,204.84	53,872.50	98,065.17	77,448.54
<b>Total receipts</b>	<b>\$1,580,207.44</b>	<b>\$1,655,841.71</b>	<b>\$1,179,153.44</b>	<b>\$1,525,303.95</b>
Balance on hand, including funds	48,942.25	222,146.41	123,945.93	160,095.29
<b>GRAND TOTAL</b>	<b>\$1,629,149.69</b>	<b>\$1,877,988.12</b>	<b>\$1,303,099.37</b>	<b>\$1,685,399.24</b>



## Graded According to Population of 1925 — Continued.

PAYMENTS.	Webster POPULATION 13,389	Braintree POPULATION 13,193	Plymouth POPULATION 13,176	Natick POPULATION 12,871
<b>Maintenance</b> . . . . .	<b>\$408,711.88</b>	<b>\$835,071.57</b>	<b>\$582,150.48</b>	<b>\$645,855.14</b>
<i>Departmental</i> . . . . .	<i>385,218.48</i>	<i>555,882.35</i>	<i>541,010.18</i>	<i>624,705.91</i>
General government . . . . .	36,237.15	36,422.13	32,171.30	32,626.15
Protection of persons and property . . . . .	43,525.51	66,845.96	76,233.43	77,511.89
Health and sanitation . . . . .	24,268.25	29,164.94	50,692.22	41,541.05
Highways . . . . .	56,426.75	93,347.85	79,167.40	83,835.45
Charities . . . . .	50,022.74	28,006.85	32,327.91	<sup>1</sup> 129,303.98
Soldiers' benefits . . . . .	6,254.46	2,910.25	6,049.14	6,589.40
Schools . . . . .	149,633.09	266,168.18	236,839.19	219,430.90
Libraries . . . . .	9,849.39	8,340.01	9,356.40	13,534.08
Recreation . . . . .	2,926.60	15,103.43	14,046.29	6,514.88
Pensions . . . . .	450.00	1,575.00	1,153.50	2,174.90
Unclassified . . . . .	5,624.54	7,907.75	2,973.40	11,643.23
<i>Public service enterprises</i> . . . . .	<i>21,486.45</i>	<i>278,461.33</i>	<i>27,046.15</i>	<i>21,149.23</i>
Electric light . . . . .	—	228,158.04	—	—
Water . . . . .	21,299.45	50,303.29	26,709.07	21,149.23
All other . . . . .	187.00	—	336.08	—
<i>Cemeteries</i> . . . . .	<i>2,006.95</i>	<i>680.39</i>	<i>14,095.15</i>	—
<i>Administration of trust funds</i> . . . . .	—	47.50	—	—
<b>Interest</b> . . . . .	<b>24,746.63</b>	<b>45,820.72</b>	<b>24,313.64</b>	<b>37,518.01</b>
<i>Loans, general purposes</i> . . . . .	<i>24,746.63</i>	<i>43,420.72</i>	<i>22,536.14</i>	<i>31,564.25</i>
<i>Loans, public service enterprises</i> . . . . .	—	2,400.00	1,777.50	5,953.76
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>196,963.72</b>	<b>161,151.39</b>	<b>129,978.43</b>	<b>192,641.93</b>
<i>Departmental</i> . . . . .	<i>181,092.04</i>	<i>92,496.16</i>	<i>112,554.42</i>	<i>147,598.34</i>
General government . . . . .	451.65	3,412.99	842.11	1,000.00
Protection of persons and property . . . . .	3,637.05	1,291.97	4,999.22	4,544.50
Health and sanitation . . . . .	2,495.47	20,931.08	6,569.99	28,483.18
Highways . . . . .	23,086.81	59,368.68	91,459.44	65,415.04
Charities . . . . .	—	466.00	—	<sup>2</sup> 4,954.42
Schools . . . . .	1,063.03	5,555.07	5,875.36	2,950.00
Libraries . . . . .	259.00	—	—	38,105.71
Recreation . . . . .	190.50	1,170.37	2,808.30	1,320.42
Unclassified . . . . .	149,908.53	—	—	625.07
<i>Public service enterprises</i> . . . . .	<i>15,871.68</i>	<i>68,655.23</i>	<i>15,351.31</i>	<i>45,243.59</i>
Electric light . . . . .	—	48,170.49	—	—
Water . . . . .	15,871.68	20,484.74	15,351.31	45,243.59
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	2,072.70	—
<b>Municipal indebtedness</b> . . . . .	<b>796,871.75</b>	<b>610,086.00</b>	<b>357,259.16</b>	<b>610,800.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	8,000.00
<i>From revenue and other sources</i> . . . . .	21,871.75	85,086.00	55,166.66	<sup>3</sup> 62,800.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	775,000.00	525,000.00	300,000.00	540,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	2,092.50	—
<b>Transfers</b> . . . . .	—	<b>3,418.43</b>	<b>604.92</b>	<b>43,488.92</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	20,302.97
<i>All other</i> . . . . .	—	3,418.43	604.92	23,185.95
<b>Refunds</b> . . . . .	<b>3,014.08</b>	<b>461.20</b>	<b>1,286.39</b>	<b>1,864.92</b>
<b>Agency, trust, and investment</b> . . . . .	<b>40,782.13</b>	<b>54,042.33</b>	<b>98,153.88</b>	<b>81,647.51</b>
<i>Taxes and licenses for State</i> . . . . .	17,170.00	27,200.00	34,340.00	18,955.00
<i>Taxes for county</i> . . . . .	19,587.00	26,666.67	56,875.98	19,958.79
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	4,025.13	175.66	6,937.90	42,733.72
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$433,458.51	\$880,892.29	\$606,464.12	\$683,373.15
Permanent debt (except from sinking funds) . . . . .	21,871.75	85,086.00	55,166.66	<sup>3</sup> 62,800.00
Sinking fund requirements from revenue . . . . .	—	—	—	20,302.97
Outlays . . . . .	196,963.72	161,151.39	129,978.43	192,641.93
Permanent debt from sinking funds . . . . .	—	—	—	8,000.00
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	775,000.00	525,000.00	302,092.50	540,000.00
Transfers (except to sinking funds) and refunds . . . . .	3,014.08	3,879.63	1,891.31	25,050.87
Agency, trust, and investment . . . . .	40,782.13	54,042.33	98,153.88	81,647.51
<b>Total payments</b> . . . . .	<b>\$1,471,090.19</b>	<b>\$1,710,051.64</b>	<b>\$1,193,746.90</b>	<b>\$1,613,816.43</b>
<i>Balance on hand, including funds</i> . . . . .	<i>158,059.50</i>	<i>167,936.48</i>	<i>109,352.47</i>	<i>71,582.81</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$1,629,149.69</b>	<b>\$1,877,988.12</b>	<b>\$1,303,099.37</b>	<b>\$1,685,399.24</b>

<sup>1</sup> Includes \$85,537.56 for the Leonard Morse Hospital.<sup>2</sup> For Leonard Morse Hospital.<sup>3</sup> Includes \$7,300 paid from offsets to outlays.



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Milton POPULATION 12,861	Saugus POPULATION 12,743	Danvers POPULATION 11,798	Easthampton POPULATION 11,587
<b>REVENUE.</b>	<b>\$1,132,696.66</b>	<b>\$578,037.85</b>	<b>\$776,496.05</b>	<b>\$432,621.40</b>
<b>General</b>	<b>945,511.83</b>	<b>509,526.20</b>	<b>489,838.34</b>	<b>382,008.26</b>
<i>Taxes</i>	<i>942,335.82</i>	<i>503,555.82</i>	<i>473,960.10</i>	<i>370,237.29</i>
Property, poll, and income	915,082.51	494,472.92	458,706.22	327,315.56
Corporation, bank, etc.	27,253.31	9,082.90	15,253.88	42,921.73
<i>Licenses and permits</i>	<i>356.50</i>	<i>1,495.00</i>	<i>416.75</i>	<i>1,663.50</i>
<i>Fines and forfeits</i>	<i>501.15</i>	<i>2,068.50</i>	<i>1,329.72</i>	<i>2,446.93</i>
<i>Grants and gifts</i>	<i>2,318.36</i>	<i>2,406.88</i>	<i>14,131.77</i>	<i>7,660.54</i>
For expenses	2,318.36	2,406.88	12,147.94	7,660.54
For outlays	—	—	1,983.83	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>187,184.83</b>	<b>68,511.65</b>	<b>286,657.71</b>	<b>50,613.14</b>
<i>Special assessments</i>	<i>17,213.50</i>	<i>1,715.72</i>	<i>67.70</i>	<i>1,449.80</i>
To meet expenses	188.62	1,715.72	—	—
To meet outlays	17,024.88	—	67.70	1,449.80
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>1 16,309.40</i>	<i>14,378.10</i>	<i>32,352.75</i>	<i>18,979.94</i>
General government	387.00	686.74	675.00	1,222.70
Protection of persons and property	6,820.68	366.75	526.25	335.94
Health and sanitation	110.00	423.85	2,779.19	2,396.23
Highways	1,580.41	—	2,688.74	875.54
Charities	3,581.84	10,377.99	20,445.68	10,485.68
Soldiers' benefits	603.00	804.00	1,408.00	96.00
Schools	2,198.98	1,612.87	3,791.74	3,265.24
Libraries	996.49	31.20	—	—
Recreation	—	—	—	84.61
Unclassified	1 31.00	74.70	38.15	218.00
<i>Public service enterprises</i>	<i>121,471.99</i>	<i>38,863.65</i>	<i>240,214.55</i>	<i>24,012.47</i>
Electric light	—	—	158,964.97	—
Water	121,471.99	38,863.65	81,249.58	24,012.47
All other	—	—	—	—
<i>Cemeteries</i>	<i>17,012.71</i>	<i>5,884.56</i>	<i>—</i>	<i>819.00</i>
<i>Interest</i>	<i>14,677.23</i>	<i>7,669.62</i>	<i>14,022.71</i>	<i>5,351.93</i>
On sinking funds	—	—	3,557.72	—
On trust and investment funds	2,882.47	93.90	5,245.22	679.25
All other	11,694.76	7,575.72	5,219.77	4,672.68
<b>NON-REVENUE.</b>	<b>\$1,350,091.23</b>	<b>\$436,575.76</b>	<b>\$436,809.04</b>	<b>\$246,083.26</b>
<b>Offsets to outlays</b>	<b>19,418.28</b>	<b>25,478.17</b>	<b>24,691.19</b>	<b>—</b>
<i>Departmental</i>	<i>19,418.28</i>	<i>25,478.17</i>	<i>20,684.81</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>4,006.38</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>1,228,224.15</b>	<b>359,000.00</b>	<b>210,000.00</b>	<b>180,001.25</b>
<i>Loans, general purposes</i>	<i>335,000.00</i>	<i>9,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>165,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>725,000.00</i>	<i>350,000.00</i>	<i>210,000.00</i>	<i>180,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>3,224.15</i>	<i>—</i>	<i>—</i>	<i>1.25</i>
<b>Transfers</b>	<b>371.32</b>	<b>91.37</b>	<b>40,180.66</b>	<b>598.02</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>16,500.00</i>	<i>—</i>
<i>All other</i>	<i>371.32</i>	<i>91.37</i>	<i>23,680.66</i>	<i>598.02</i>
<b>Refunds</b>	<b>1,790.94</b>	<b>466.68</b>	<b>704.40</b>	<b>1,496.98</b>
<b>Agency, trust, and investment</b>	<b>100,286.54</b>	<b>51,539.54</b>	<b>161,232.79</b>	<b>63,987.01</b>
<i>Taxes and licenses for State</i>	<i>36,278.22</i>	<i>15,915.00</i>	<i>15,980.00</i>	<i>18,700.00</i>
<i>Taxes for county</i>	<i>35,500.00</i>	<i>23,722.27</i>	<i>22,410.39</i>	<i>41,682.90</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>28,508.32</i>	<i>10,902.27</i>	<i>122,841.80</i>	<i>3,604.11</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$1,152,114.94	\$603,516.02	\$801,187.24	\$432,621.40
Premiums	3,224.15	—	—	1.25
Municipal indebtedness	1,225,000.00	359,000.00	210,000.00	180,000.00
Transfers and refunds	2,162.26	558.05	40,885.06	2,095.00
Agency, trust, and investment	100,286.54	51,539.54	161,232.79	63,987.01
<b>Total receipts</b>	<b>\$2,482,787.89</b>	<b>\$1,014,613.61</b>	<b>\$1,213,305.09</b>	<b>\$678,704.66</b>
<i>Balance on hand, including funds</i>	<i>52,020.12</i>	<i>25,355.11</i>	<i>137,517.11</i>	<i>59,078.26</i>
<b>GRAND TOTAL</b>	<b>\$2,534,808.01</b>	<b>\$1,039,968.72</b>	<b>\$1,350,822.20</b>	<b>\$737,782.92</b>

1 Includes \$24.02 from administration of trust funds.

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Milton POPULATION 12,861	Saugus POPULATION 12,743	Danvers POPULATION 11,798	Easthampton POPULATION 11,587
<b>Maintenance</b>	<b>\$837,775.13</b>	<b>\$466,669.82</b>	<b>\$604,570.97</b>	<b>\$372,300.05</b>
<i>Departmental</i>	<i>757,981.18</i>	<i>420,494.10</i>	<i>437,323.06</i>	<i>349,089.96</i>
General government	58,215.35	36,269.72	24,752.53	28,791.82
Protection of persons and property	183,416.75	57,423.51	63,405.28	45,898.08
Health and sanitation	53,850.48	19,799.28	16,313.64	26,438.13
Highways	118,550.49	45,212.01	64,384.66	50,776.74
Charities	12,505.77	29,771.21	148,828.84	33,012.45
Soldiers' benefits	2,919.00	5,617.56	9,777.35	929.75
Schools	253,687.32	194,269.19	194,581.36	148,705.00
Libraries	19,855.26	5,891.56	6,000.00	5,000.00
Recreation	22,684.23	9,223.37	3,797.16	2,875.55
Pensions	14,103.36	1,024.80	733.33	—
Unclassified	18,193.17	15,991.89	4,748.91	6,662.44
<i>Public service enterprises</i>	<i>56,528.51</i>	<i>40,521.31</i>	<i>167,247.91</i>	<i>21,196.09</i>
Electric light	—	—	128,202.50	—
Water	56,528.51	40,521.31	39,045.41	21,196.09
All other	—	—	—	—
<i>Cemeteries</i>	<i>23,233.42</i>	<i>5,654.41</i>	—	<i>2,014.00</i>
<i>Administration of trust funds</i>	<i>32.02</i>	—	—	—
<b>Interest</b>	<b>72,975.35</b>	<b>18,893.03</b>	<b>31,349.71</b>	<b>7,332.09</b>
<i>Loans, general purposes</i>	<i>49,408.10</i>	<i>17,405.53</i>	<i>14,328.36</i>	<i>7,332.09</i>
<i>Loans, public service enterprises</i>	<i>23,567.25</i>	<i>1,487.50</i>	<i>17,021.35</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>311,012.15</b>	<b>124,783.13</b>	<b>161,870.01</b>	<b>52,425.51</b>
<i>Departmental</i>	<i>255,039.98</i>	<i>99,449.55</i>	<i>134,193.97</i>	<i>51,914.51</i>
General government	7,779.52	—	365.00	61.00
Protection of persons and property	6,580.00	1,095.80	8,379.16	—
Health and sanitation	91,602.54	—	2,989.93	6,700.62
Highways	95,761.74	65,342.52	93,555.98	35,011.36
Charities	—	15,652.93	2,483.61	537.00
Schools	52,441.28	13,630.50	23,506.32	3,108.13
Libraries	—	—	—	—
Recreation	874.90	1,996.26	564.97	—
Unclassified	—	1,731.54	—	6,496.40
<i>Public service enterprises</i>	<i>55,972.17</i>	<i>25,333.58</i>	<i>27,676.04</i>	<i>400.00</i>
Electric light	—	—	12,770.27	—
Water	55,972.17	25,333.58	11,905.77	400.00
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	<i>111.00</i>
<b>Municipal indebtedness</b>	<b>816,689.06</b>	<b>345,619.18</b>	<b>264,700.00</b>	<b>194,000.00</b>
<i>From sinking funds</i>	—	—	<i>16,500.00</i>	—
<i>From revenue and other sources</i>	<i>96,689.06</i>	<i>20,619.18</i>	<i>38,200.00</i>	<i>14,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>720,000.00</i>	<i>325,000.00</i>	<i>210,000.00</i>	<i>180,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>371.32</b>	<b>91.37</b>	<b>40,180.66</b>	<b>598.02</b>
<i>To sinking funds from revenue</i>	—	—	<i>4,654.66</i>	—
<i>All other</i>	<i>371.32</i>	<i>91.37</i>	<i>35,526.00</i>	<i>598.02</i>
<b>Refunds</b>	<b>1,790.94</b>	<b>466.68</b>	<b>704.40</b>	<b>1,496.98</b>
<b>Agency, trust, and investment</b>	<b>99,484.96</b>	<b>52,262.07</b>	<b>155,399.78</b>	<b>64,091.12</b>
<i>Taxes and licenses for State</i>	<i>36,278.22</i>	<i>16,915.00</i>	<i>15,980.00</i>	<i>18,700.00</i>
<i>Taxes for county</i>	<i>35,500.00</i>	<i>23,722.27</i>	<i>22,410.99</i>	<i>41,682.90</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>27,706.74</i>	<i>11,624.80</i>	<i>117,008.79</i>	<i>3,708.22</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$910,750.48	\$485,562.85	\$635,920.68	\$379,632.14
Permanent debt (except from sinking funds)	96,689.06	20,619.18	38,200.00	14,000.00
Sinking fund requirements from revenue	—	—	4,654.66	—
Outlays	311,012.15	124,783.13	161,870.01	52,425.51
Permanent debt from sinking funds	—	—	16,500.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	720,000.00	325,000.00	210,000.00	180,000.00
Transfers (except to sinking funds) and refunds	2,162.26	558.05	36,230.40	2,095.00
Agency, trust, and investment	99,484.96	52,262.07	155,399.78	64,091.12
<b>Total payments</b>	<b>\$2,140,098.91</b>	<b>\$1,008,785.28</b>	<b>\$1,258,775.53</b>	<b>\$692,243.77</b>
<i>Balance on hand, including funds</i>	<i>394,709.10</i>	<i>31,183.44</i>	<i>92,046.67</i>	<i>45,539.15</i>
<b>GRAND TOTAL</b>	<b>\$2,534,808.01</b>	<b>\$1,039,968.72</b>	<b>\$1,350,822.20</b>	<b>\$737,782.92</b>

<sup>1</sup> Includes \$26,155.03 for the Hunt Memorial Hospital.<sup>2</sup> For Hunt Memorial Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Winchester POPULATION 11,565	Amesbury POPULATION 11,229	Palmer POPULATION 11,044	Fairhaven POPULATION 10,827
<b>REVENUE.</b>	<b>\$945,254.00</b>	<b>\$483,466.16</b>	<b>\$406,519.52</b>	<b>\$439,717.95</b>
<b>General</b>	<b>846,249.84</b>	<b>391,072.30</b>	<b>384,189.12</b>	<b>409,315.21</b>
Taxes . . . . .	842,272.23	385,201.24	375,114.33	376,031.35
Property, poll, and income	813,705.49	344,417.02	335,341.38	358,157.07
Corporation, bank, etc.	28,566.74	40,784.22	39,772.95	17,864.28
Licenses and permits	745.00	523.92	887.00	1,060.00
Fines and forfeits	977.00	2,408.50	2,782.39	297.65
Grants and gifts	2,220.74	2,938.64	5,405.40	31,936.21
For expenses	2,220.74	2,938.64	5,405.40	31,936.21
For outlays	—	—	—	—
All other	34.87	—	—	—
<b>Commercial</b>	<b>99,004.16</b>	<b>92,393.86</b>	<b>22,330.40</b>	<b>30,402.74</b>
Special assessments	21,918.06	5,468.29	1,647.86	2,309.67
To meet expenses	—	1,075.52	736.53	—
To meet outlays	21,918.06	4,392.77	911.33	2,309.57
Privileges	—	—	—	—
Departmental	10,243.92	18,702.59	13,234.13	18,342.86
General government	2,011.80	1,208.50	4.00	861.15
Protection of persons and property	352.29	701.30	175.47	169.94
Health and sanitation	4,193.77	677.82	105.71	2,759.85
Highways	—	47.25	215.45	1,626.58
Charities	1,338.97	2,950.09	5,937.73	6,622.26
Soldiers' benefits	290.25	713.00	144.00	880.00
Schools	1,816.31	11,254.40	6,651.77	5,373.08
Libraries	149.50	315.99	—	—
Recreation	—	36.00	—	—
Unclassified	191.03	738.24	—	50.00
Public service enterprises	41,616.30	56,540.01	—	—
Electric light	—	—	—	—
Water	41,616.30	56,540.01	—	—
All other	—	—	—	—
Cemeteries	11,384.24	711.70	2,953.53	—
Interest	13,841.64	10,971.27	4,494.88	9,750.31
On sinking funds	—	—	—	—
On trust and investment funds	3,128.03	2,450.64	85.80	5,610.81
All other	10,713.61	8,520.63	4,409.08	4,139.50
<b>NON-REVENUE.</b>	<b>\$593,008.81</b>	<b>\$321,940.24</b>	<b>\$319,537.44</b>	<b>\$404,979.84</b>
<b>Offsets to outlays</b>	<b>21,175.23</b>	<b>3,755.28</b>	<b>—</b>	<b>1,850.00</b>
Departmental	11,800.60	3,755.28	—	1,850.00
Public service enterprises	9,374.63	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>456,001.00</b>	<b>270,103.40</b>	<b>283,032.90</b>	<b>370,000.00</b>
Loans, general purposes	—	20,000.00	8,000.00	30,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	456,000.00	250,000.00	275,000.00	340,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	1.00	103.40	32.90	—
<b>Transfers</b>	<b>14,097.16</b>	<b>5,051.18</b>	<b>—</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	14,097.16	5,051.18	—	—
<b>Refunds</b>	<b>2,631.29</b>	<b>521.92</b>	<b>327.65</b>	<b>791.59</b>
<b>Agency, trust, and investment</b>	<b>99,104.13</b>	<b>42,508.46</b>	<b>36,176.89</b>	<b>32,338.25</b>
Taxes and licenses for State	33,503.60	16,915.00	15,475.39	15,470.00
Taxes for county	35,174.00	23,722.27	18,317.65	15,567.48
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	30,426.53	1,871.19	2,383.95	1,300.77
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$966,429.23	\$487,221.44	\$406,519.52	\$441,567.95
Premiums	1.00	103.40	32.90	—
Municipal indebtedness	456,000.00	270,000.00	283,000.00	370,000.00
Transfers and refunds	16,728.45	5,573.10	327.65	791.59
Agency, trust, and investment	99,104.13	42,508.46	36,176.89	32,338.25
<b>Total receipts</b>	<b>\$1,538,262.81</b>	<b>\$805,406.40</b>	<b>\$726,056.96</b>	<b>\$844,697.79</b>
Balance on hand, including funds	107,983.35	59,658.94	97,868.62	45,667.65
<b>GRAND TOTAL</b>	<b>\$1,646,246.16</b>	<b>\$865,065.34</b>	<b>\$823,925.58</b>	<b>\$890,365.44</b>

1 Includes \$7.50 from administration of trust funds.

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Winchester POPULATION 11,565	Amesbury POPULATION 11,229	Palmer POPULATION 11,044	Fairhaven POPULATION 10,827
<b>Maintenance</b>	<b>\$648,516.08</b>	<b>\$319,513.46</b>	<b>\$302,861.53</b>	<b>\$385,108.01</b>
<i>Departmental</i>	<i>603,791.60</i>	<i>300,244.18</i>	<i>298,918.91</i>	<i>385,108.01</i>
General government	53,658.04	24,220.38	17,492.55	30,308.15
Protection of persons and property	95,516.31	50,960.86	19,773.05	45,176.21
Health and sanitation	55,582.57	12,883.73	11,447.03	31,584.45
Highways	89,899.34	43,647.24	41,938.71	70,368.51
Charities	20,149.91	27,062.31	28,105.76	36,713.20
Soldiers' benefits	1,658.09	1,804.79	916.00	2,147.28
Schools	227,276.64	127,845.40	170,850.57	163,625.13
Libraries	8,000.00	7,325.47	4,600.00	—
Recreation	27,387.00	2,582.67	57.55	4,237.56
Pensions	4,508.16	—	—	—
Unclassified	20,155.44	1,911.33	3,737.69	947.52
<i>Public service enterprises</i>	<i>33,595.96</i>	<i>18,362.53</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	33,595.96	18,362.53	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>11,116.12</i>	<i>906.75</i>	<i>3,942.62</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>12.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>53,349.44</b>	<b>26,513.44</b>	<b>17,248.69</b>	<b>18,431.24</b>
<i>Loans, general purposes</i>	<i>52,484.44</i>	<i>17,893.44</i>	<i>17,248.69</i>	<i>18,431.24</i>
<i>Loans, public service enterprises</i>	<i>649.00</i>	<i>8,620.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>225.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>226,381.34</b>	<b>69,832.77</b>	<b>22,220.75</b>	<b>25,643.68</b>
<i>Departmental</i>	<i>193,973.43</i>	<i>58,774.83</i>	<i>22,220.75</i>	<i>25,643.68</i>
General government	1,417.56	—	—	—
Protection of persons and property	96.30	19,607.65	—	10,814.74
Health and sanitation	30,171.42	9,973.94	—	4,988.58
Highways	68,819.54	18,863.82	22,106.72	3,495.06
Charities	—	—	—	—
Schools	53,947.98	4,903.55	114.03	5,645.00
Libraries	30,155.90	—	—	—
Recreation	8,764.73	401.72	—	—
Unclassified	600.00	5,024.15	—	700.00
<i>Public service enterprises</i>	<i>30,932.76</i>	<i>11,057.94</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	30,932.76	11,057.94	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,475.15</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>545,060.36</b>	<b>299,250.00</b>	<b>303,800.00</b>	<b>401,305.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>95,060.36</i>	<i>149,250.00</i>	<i>28,800.00</i>	<i>36,305.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>450,000.00</i>	<i>250,000.00</i>	<i>275,000.00</i>	<i>365,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>14,097.16</b>	<b>5,051.18</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>14,097.16</i>	<i>5,051.18</i>	<i>—</i>	<i>—</i>
<b>Refunds</b>	<b>2,631.29</b>	<b>521.92</b>	<b>327.65</b>	<b>791.59</b>
<b>Agency, trust, and investment</b>	<b>104,674.48</b>	<b>42,961.92</b>	<b>36,176.89</b>	<b>32,337.25</b>
<i>Taxes and licenses for State</i>	<i>33,503.60</i>	<i>16,915.00</i>	<i>15,475.39</i>	<i>15,470.00</i>
<i>Taxes for county</i>	<i>35,174.00</i>	<i>23,722.27</i>	<i>18,317.55</i>	<i>15,567.48</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>35,996.88</i>	<i>2,324.65</i>	<i>2,383.95</i>	<i>1,299.77</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$701,865.52	\$346,026.90	\$320,110.22	\$403,539.25
Permanent debt (except from sinking funds)	95,060.36	149,250.00	28,800.00	36,305.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	226,381.34	69,832.77	22,220.75	25,643.68
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	450,000.00	250,000.00	275,000.00	365,000.00
Transfers (except to sinking funds) and refunds	16,728.45	5,573.10	327.65	791.59
Agency, trust, and investment	104,674.48	42,961.92	36,176.89	32,337.25
<b>Total payments</b>	<b>\$1,594,710.15</b>	<b>\$763,644.69</b>	<b>\$682,635.51</b>	<b>\$863,616.77</b>
<i>Balance on hand, including funds</i>	<i>51,536.01</i>	<i>101,420.65</i>	<i>141,290.07</i>	<i>26,748.67</i>
<b>GRAND TOTAL</b>	<b>\$1,646,246.16</b>	<b>\$865,065.34</b>	<b>\$823,925.58</b>	<b>\$890,365.44</b>

<sup>1</sup> Includes \$5,000 paid from offsets to outlays.



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Andover POPULATION 10,291	Northbridge POPULATION 10,051	North Attleborough POPULATION 9,790	Athol POPULATION 9,602
<b>REVENUE.</b>	<b>\$588,369.83</b>	<b>\$343,741.34</b>	<b>\$574,284.11</b>	<b>\$564,392.62</b>
<b>General</b>	<b>523,506.25</b>	<b>334,929.52</b>	<b>369,765.37</b>	<b>423,304.89</b>
Taxes	520,359.60	326,114.64	364,693.77	419,562.99
Property, poll, and income	446,382.24	275,701.33	346,203.39	378,760.48
Corporation, bank, etc.	73,877.36	50,413.31	18,490.38	40,802.51
Licenses and permits	703.25	950.00	1,036.67	755.00
Fines and forfeits	271.00	820.79	2,210.67	1,657.51
Grants and gifts	2,272.40	7,044.09	1,824.26	1,329.39
For expenses	2,272.40	7,044.09	1,824.26	1,329.39
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>64,863.58</b>	<b>8,811.82</b>	<b>204,518.74</b>	<b>141,087.73</b>
Special assessments	2,945.30	1,967.46	1,357.19	—
To meet expenses	2,945.30	—	662.80	—
To meet outlays	—	1,967.46	694.39	—
Privileges	—	—	—	—
Departmental	4,109.67	4,443.94	120,821.72	26,339.10
General government	504.50	1.35	—	5,628.97
Protection of persons and property	340.25	155.18	348.00	293.63
Health and sanitation	260.71	161.00	11,603.56	9,250.57
Highways	230.00	5.00	759.97	—
Charities	1,052.21	2,718.95	5,974.72	4,154.82
Soldiers' benefits	183.00	60.00	522.25	1,079.34
Schools	935.77	1,042.46	545.31	5,560.57
Libraries	303.23	—	856.41	344.20
Recreation	—	—	1.50	—
Unclassified	300.00	300.00	1210.00	27.00
Public service enterprises	37,016.05	—	177,057.97	101,667.01
Electric light	—	—	140,317.04	—
Water	36,971.20	—	36,740.93	58,154.72
All other	44.85	—	—	43,512.29
Cemeteries	4,321.09	295.50	—	4,859.08
Interest	16,471.47	2,104.92	5,281.86	8,222.54
On sinking funds	—	—	—	2,432.87
On trust and investment funds	7,939.51	122.92	122.34	178.61
All other	8,531.96	1,982.00	5,159.52	5,611.06
<b>NON-REVENUE.</b>	<b>\$494,379.73</b>	<b>\$211,869.53</b>	<b>\$228,593.31</b>	<b>\$388,909.74</b>
<b>Offsets to outlays</b>	<b>22,781.87</b>	<b>71.43</b>	<b>—</b>	<b>1,961.00</b>
Departmental	18,096.66	71.43	—	1,961.00
Public service enterprises	4,685.21	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>300,000.00</b>	<b>179,389.48</b>	<b>195,004.00</b>	<b>345,070.50</b>
Loans, general purposes	—	—	—	55,000.00
Loans, public service enterprises	—	—	15,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	300,000.00	175,000.00	180,000.00	290,000.00
Unpaid warrants or orders, current year	—	4,389.48	—	—
Premiums	—	—	4.00	70.50
<b>Transfers</b>	<b>40,912.44</b>	<b>—</b>	<b>1,749.48</b>	<b>878.09</b>
From sinking funds	55,000.00	—	—	—
All other	5,912.44	—	1,749.48	878.09
<b>Refunds</b>	<b>175.92</b>	<b>111.25</b>	<b>174.51</b>	<b>322.73</b>
<b>Agency, trust, and investment</b>	<b>130,509.50</b>	<b>32,297.37</b>	<b>31,665.32</b>	<b>40,677.42</b>
Taxes and licenses for State	25,284.81	15,008.04	13,770.00	14,450.00
Taxes for county	35,404.60	17,066.00	13,856.76	16,484.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	69,820.09	223.33	4,038.56	9,743.42
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$611,151.70	\$343,812.77	\$574,284.11	\$566,353.62
Premiums	—	—	4.00	70.50
Municipal indebtedness	300,000.00	179,389.48	195,000.00	345,000.00
Transfers and refunds	41,088.36	111.25	1,923.99	1,200.82
Agency, trust, and investment	130,509.50	32,297.37	31,665.32	40,677.42
<b>Total receipts</b>	<b>\$1,082,749.56</b>	<b>\$555,610.87</b>	<b>\$802,877.42</b>	<b>\$953,302.36</b>
Balance on hand, including funds	91,527.48	57,844.49	21,489.67	81,941.48
<b>GRAND TOTAL</b>	<b>\$1,174,277.04</b>	<b>\$613,455.36</b>	<b>\$824,367.09</b>	<b>\$1,035,243.84</b>

<sup>1</sup> Includes \$4 from administration of trust funds.

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Andover POPULATION 10,291	Northbridge POPULATION 10,051	North Attleborough POPULATION 9,790	Athol POPULATION 9,602
<b>Maintenance</b>	<b>\$415,537.35</b>	<b>\$290,716.05</b>	<b>\$446,656.75</b>	<b>\$414,939.18</b>
<i>Departmental</i>	<i>379,013.50</i>	<i>290,092.85</i>	<i>313,104.52</i>	<i>342,172.26</i>
General government	22,092.60	10,826.20	21,702.57	19,451.17
Protection of persons and property	67,829.30	18,394.81	55,062.58	41,203.09
Health and sanitation	18,417.71	22,972.54	27,240.85	15,868.30
Highways	81,076.29	43,411.38	48,130.88	70,647.90
Charities	18,340.05	30,299.26	43,229.39	21,497.48
Soldiers' benefits	1,772.80	2,769.79	936.25	5,417.10
Schools	146,065.41	151,401.53	107,487.32	146,346.88
Libraries	11,889.09	8,158.56	6,629.14	7,771.85
Recreation	5,313.96	479.91	581.54	4,612.17
Pensions	300.00	—	—	—
Unclassified	5,916.29	1,378.87	2,104.00	9,356.32
<i>Public service enterprises</i>	<i>29,531.93</i>	<i>—</i>	<i>133,548.23</i>	<i>60,487.20</i>
Electric light	—	—	111,285.03	—
Water	29,431.93	—	22,263.15	19,750.42
All other	100.00	—	—	40,736.78
<i>Cemeteries</i>	<i>6,821.67</i>	<i>623.20</i>	<i>—</i>	<i>12,279.72</i>
<i>Administration of trust funds</i>	<i>170.25</i>	<i>—</i>	<i>4.00</i>	<i>—</i>
<b>Interest</b>	<b>30,467.22</b>	<b>16,880.83</b>	<b>15,734.81</b>	<b>23,705.21</b>
<i>Loans, general purposes</i>	<i>28,379.72</i>	<i>16,880.83</i>	<i>12,914.60</i>	<i>15,885.21</i>
<i>Loans, public service enterprises</i>	<i>2,087.50</i>	<i>—</i>	<i>2,820.21</i>	<i>7,820.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>126,820.98</b>	<b>30,027.09</b>	<b>75,053.86</b>	<b>137,967.19</b>
<i>Departmental</i>	<i>100,433.42</i>	<i>30,027.09</i>	<i>51,241.09</i>	<i>119,572.27</i>
General government	10,171.99	4,769.54	—	1,000.00
Protection of persons and property	13,551.57	—	—	2,686.12
Health and sanitation	3,621.70	13,514.83	3,500.71	1,895.77
Highways	68,189.43	3,284.23	39,482.18	81,384.55
Charities	—	—	—	—
Schools	3,319.52	8,458.49	858.20	30,759.00
Libraries	204.95	—	7,400.00	385.00
Recreation	1,374.26	—	—	1,461.83
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>26,387.56</i>	<i>—</i>	<i>23,812.77</i>	<i>17,654.92</i>
Electric light	—	—	15,869.95	—
Water	26,387.56	—	7,942.82	16,464.62
All other	—	—	—	1,190.20
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>740.00</i>
<b>Municipal indebtedness</b>	<b>390,000.00</b>	<b>203,024.21</b>	<b>211,000.00</b>	<b>339,000.00</b>
<i>From sinking funds</i>	<i>35,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>155,000.00</i>	<i>23,000.00</i>	<i>31,000.00</i>	<i>49,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>300,000.00</i>	<i>175,000.00</i>	<i>180,000.00</i>	<i>290,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>5,024.21</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>40,912.44</b>	<b>—</b>	<b>1,749.48</b>	<b>878.09</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>40,912.44</i>	<i>—</i>	<i>1,749.48</i>	<i>878.09</i>
<b>Refunds</b>	<b>175.92</b>	<b>111.25</b>	<b>174.51</b>	<b>322.73</b>
<b>Agency, trust, and investment</b>	<b>93,836.50</b>	<b>32,402.79</b>	<b>31,577.39</b>	<b>42,410.81</b>
<i>Taxes and licenses for State</i>	<i>25,284.81</i>	<i>15,008.04</i>	<i>13,770.00</i>	<i>14,450.00</i>
<i>Taxes for county</i>	<i>35,404.60</i>	<i>17,066.00</i>	<i>13,856.76</i>	<i>16,484.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>33,147.09</i>	<i>328.75</i>	<i>3,950.63</i>	<i>11,476.81</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$446,004.57	\$307,596.88	\$462,391.56	\$438,644.39
Permanent debt (except from sinking funds)	155,000.00	23,000.00	31,000.00	49,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	126,820.98	30,027.09	75,053.86	137,967.19
Permanent debt from sinking funds	35,000.00	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	300,000.00	180,024.21	180,000.00	290,000.00
Transfers (except to sinking funds) and refunds	41,088.36	111.25	1,923.99	1,200.82
Agency, trust, and investment	93,836.50	32,402.79	31,577.39	42,410.81
<b>Total payments</b>	<b>\$1,097,750.41</b>	<b>\$573,162.22</b>	<b>\$781,946.80</b>	<b>\$959,223.21</b>
Balance on hand, including funds	76,526.63	40,293.14	42,420.29	76,020.63
<b>GRAND TOTAL</b>	<b>\$1,174,277.04</b>	<b>\$613,455.36</b>	<b>\$824,367.09</b>	<b>\$1,035,243.84</b>

<sup>1</sup> Includes \$7,000 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Bridgewater POPULATION 9,468	Middleboro- ough POPULATION 9,136	Stoneham POPULATION 9,084	Wellesley POPULATION 9,049
<b>REVENUE.</b>	<b>\$297,930.46</b>	<b>\$580,334.99</b>	<b>\$536,721.98</b>	<b>\$1,143,025.05</b>
<b>General</b>	<b>242,164.20</b>	<b>376,924.89</b>	<b>456,956.58</b>	<b>819,167.48</b>
<i>Taxes</i>	<i>238,682.81</i>	<i>355,062.56</i>	<i>452,067.00</i>	<i>811,062.88</i>
Property, poll, and income	224,429.53	342,697.57	438,670.96	779,371.39
Corporation, bank, etc.	14,253.28	12,364.99	13,396.04	31,691.49
<i>Licenses and permits</i>	<i>652.00</i>	<i>1,080.25</i>	<i>2,115.50</i>	<i>3,581.04</i>
<i>Fines and forfeits</i>	<i>1,352.71</i>	<i>1,346.25</i>	<i>1,303.25</i>	<i>690.50</i>
<i>Grants and gifts</i>	<i>1,476.68</i>	<i>19,435.83</i>	<i>1,470.83</i>	<i>3,541.94</i>
For expenses	1,476.68	19,435.83	1,470.83	2,287.70
For outlays	—	—	—	1,254.24
<i>All other</i>	—	—	—	<i>291.12</i>
<b>Commercial</b>	<b>55,766.26</b>	<b>203,410.10</b>	<b>79,765.40</b>	<b>323,857.57</b>
<i>Special assessments</i>	<i>2,066.38</i>	<i>1,980.70</i>	<i>4,908.94</i>	<i>16,763.59</i>
To meet expenses	1,377.00	363.14	2,059.95	106.54
To meet outlays	689.38	1,617.56	2,848.99	16,657.05
<i>Privileges</i>	—	<i>100.00</i>	—	—
<i>Departmental</i>	<i>10,074.32</i>	<i>29,710.15</i>	<i>17,192.50</i>	<i>47,256.91</i>
General government	1,403.55	1,240.18	2,040.00	930.00
Protection of persons and property	336.38	2,626.31	439.70	3,004.90
Health and sanitation	1,468.84	1,936.36	5,127.32	38,204.94
Highways	45.68	268.96	75.42	970.06
Charities	3,631.64	13,170.45	5,932.38	758.46
Soldiers' benefits	306.00	620.00	842.50	150.00
Schools	2,658.97	9,249.93	2,497.80	2,375.84
Libraries	187.26	510.41	224.79	770.82
Recreation	—	27.50	—	84.39
Unclassified	36.00	67.00	112.59	7.50
<i>Public service enterprises</i>	<i>37,607.57</i>	<i>164,478.55</i>	<i>45,754.72</i>	<i>250,606.89</i>
Electric light	—	<i>2 142,343.16</i>	—	175,868.21
Water	37,607.57	22,135.39	45,596.02	74,738.68
All other	—	—	158.70	—
<i>Cemeteries</i>	—	—	<i>7,021.75</i>	—
<i>Interest</i>	<i>6,017.99</i>	<i>7,140.70</i>	<i>4,887.49</i>	<i>9,230.18</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,617.71	1,137.12	229.86	1,298.75
All other	4,400.28	6,003.58	4,657.63	7,931.43
<b>NON-REVENUE.</b>	<b>\$156,201.63</b>	<b>\$262,993.73</b>	<b>\$400,591.69</b>	<b>\$638,068.25</b>
<b>Offsets to outlays</b>	<b>4,200.00</b>	<b>5,207.69</b>	<b>40.10</b>	<b>2,705.56</b>
<i>Departmental</i>	<i>4,025.00</i>	<i>5,049.50</i>	<i>40.10</i>	<i>2,705.56</i>
<i>Public service enterprises</i>	<i>175.00</i>	<i>158.19</i>	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>125,000.00</b>	<b>218,000.00</b>	<b>350,292.05</b>	<b>542,151.85</b>
<i>Loans, general purposes</i>	—	<i>8,000.00</i>	<i>45,000.00</i>	<i>82,000.00</i>
<i>Loans, public service enterprises</i>	—	—	<i>5,000.00</i>	<i>60,000.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>125,000.00</i>	<i>210,000.00</i>	<i>300,000.00</i>	<i>400,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	<i>292.05</i>	<i>151.85</i>
<b>Transfers</b>	<b>—</b>	<b>804.42</b>	<b>235.24</b>	<b>5,466.05</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	<i>804.42</i>	<i>235.24</i>	<i>5,466.05</i>
<b>Refunds</b>	<b>347.81</b>	<b>2,354.28</b>	<b>791.08</b>	<b>15,990.15</b>
<b>Agency, trust, and investment</b>	<b>26,653.82</b>	<b>36,627.34</b>	<b>49,233.22</b>	<b>71,754.64</b>
<i>Taxes and licenses for State</i>	<i>8,245.00</i>	<i>11,815.00</i>	<i>15,300.00</i>	<i>35,750.64</i>
<i>Taxes for county</i>	<i>13,655.86</i>	<i>19,568.72</i>	<i>16,110.23</i>	<i>35,000.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>4,752.96</i>	<i>5,243.62</i>	<i>17,822.99</i>	<i>1,004.00</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$302,130.46	\$585,542.68	\$536,762.08	\$1,145,730.61
Premiums	—	—	292.05	151.85
Municipal indebtedness	125,000.00	218,000.00	350,000.00	542,000.00
Transfers and refunds	347.81	3,155.70	1,026.32	21,456.20
Agency, trust, and investment	26,653.82	36,627.34	49,233.22	71,754.64
<b>Total receipts</b>	<b>\$454,132.09</b>	<b>\$843,328.72</b>	<b>\$937,313.67</b>	<b>\$1,781,093.30</b>
Balance on hand, including funds	78,700.56	48,610.06	35,900.86	115,994.41
<b>GRAND TOTAL</b>	<b>\$532,832.65</b>	<b>\$891,938.78</b>	<b>\$973,214.53</b>	<b>\$1,897,087.71</b>

<sup>1</sup> Includes \$10 from administration of trust funds.<sup>2</sup> Includes \$40,002.11 from gas.

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Bridgewater POPULATION 9,468	Middleboro- ough POPULATION 9,136	Stoneham POPULATION 9,084	Wellesley POPULATION 9,049
<b>Maintenance</b>	<b>\$226,856.09</b>	<b>\$473,119.01</b>	<b>\$420,440.45</b>	<b>\$841,337.56</b>
<i>Departmental</i>	<i>216,507.02</i>	<i>346,006.68</i>	<i>382,795.10</i>	<i>648,009.20</i>
General government	12,944.75	26,176.76	19,106.41	38,208.66
Protection of persons and property	26,396.08	44,316.65	57,855.59	106,043.61
Health and sanitation	11,435.14	19,021.78	27,998.17	46,535.27
Highways	27,260.24	63,828.37	72,155.65	99,402.54
Charities	11,667.54	46,369.49	22,299.45	11,824.23
Soldiers' benefits	1,960.70	2,889.73	4,479.25	1,906.00
Schools	117,070.73	131,863.83	154,618.03	285,478.52
Libraries	4,814.89	8,564.75	6,225.24	16,919.27
Recreation	614.28	292.81	9,314.38	28,199.55
Pensions	—	936.52	1,174.25	6,441.20
Unclassified	2,342.67	1,745.99	7,568.68	7,050.35
<i>Public service enterprises</i>	<i>10,349.07</i>	<i>127,112.83</i>	<i>31,397.39</i>	<i>193,328.36</i>
Electric light	—	<sup>1</sup> 110,189.38	—	133,288.57
Water	10,349.07	16,908.50	31,397.39	60,039.79
All other	—	14.45	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>6,237.96</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>—</i>
<b>Interest</b>	<b>27,203.23</b>	<b>16,742.77</b>	<b>25,809.57</b>	<b>72,877.57</b>
<i>Loans, general purposes</i>	<i>7,878.24</i>	<i>13,862.77</i>	<i>18,289.35</i>	<i>62,797.97</i>
<i>Loans, public service enterprises</i>	<i>19,324.99</i>	<i>2,880.00</i>	<i>7,520.22</i>	<i>10,080.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>29,769.31</b>	<b>116,350.37</b>	<b>114,224.08</b>	<b>308,237.56</b>
<i>Departmental</i>	<i>25,521.86</i>	<i>35,002.32</i>	<i>103,558.49</i>	<i>172,401.14</i>
General government	1,235.71	—	—	800.00
Protection of persons and property	—	14,789.52	9,464.59	43,689.16
Health and sanitation	3,992.74	—	33,911.58	34,995.90
Highways	20,293.41	18,039.13	11,803.05	38,048.46
Charities	—	—	—	—
Schools	—	2,173.68	39,199.57	20,707.56
Libraries	—	—	3,855.84	22,869.44
Recreation	—	—	5,323.86	11,290.62
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>4,247.45</i>	<i>81,348.04</i>	<i>10,665.59</i>	<i>135,836.42</i>
Electric light	—	<sup>2</sup> 80,343.32	—	48,291.63
Water	4,247.45	1,002.72	10,665.59	87,544.79
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>163,000.00</b>	<b>224,000.00</b>	<b>310,217.31</b>	<b>496,068.19</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>28,000.00</i>	<i>34,000.00</i>	<i>40,217.31</i>	<i>96,068.19</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>135,000.00</i>	<i>190,000.00</i>	<i>270,000.00</i>	<i>400,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>804.42</b>	<b>235.24</b>	<b>5,466.05</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>804.42</i>	<i>235.24</i>	<i>5,466.05</i>
<b>Refunds</b>	<b>347.81</b>	<b>2,354.28</b>	<b>791.08</b>	<b>15,990.15</b>
<b>Agency, trust, and investment</b>	<b>26,653.82</b>	<b>37,244.77</b>	<b>46,260.06</b>	<b>71,795.89</b>
<i>Taxes and licenses for State</i>	<i>8,245.00</i>	<i>11,815.00</i>	<i>15,300.00</i>	<i>35,750.64</i>
<i>Taxes for county</i>	<i>13,655.86</i>	<i>19,368.72</i>	<i>16,110.23</i>	<i>35,000.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,752.96</i>	<i>5,861.05</i>	<i>14,849.83</i>	<i>1,045.25</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$254,059.32	\$489,861.78	\$446,250.02	\$914,215.13
Permanent debt (except from sinking funds)	28,000.00	34,000.00	40,217.31	96,068.19
Sinking fund requirements from revenue	—	—	—	—
Outlays	29,769.31	116,350.37	114,224.08	308,237.56
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	135,000.00	190,000.00	270,000.00	400,000.00
Transfers (except to sinking funds) and refunds	347.81	3,158.70	1,026.32	21,456.20
Agency, trust, and investment	26,653.82	37,244.77	46,260.06	71,795.89
<b>Total payments</b>	<b>\$473,830.26</b>	<b>\$870,615.62</b>	<b>\$917,977.79</b>	<b>\$1,811,772.97</b>
<i>Balance on hand, including funds</i>	<i>59,002.39</i>	<i>21,323.16</i>	<i>55,236.74</i>	<i>85,314.74</i>
<b>GRAND TOTAL</b>	<b>\$532,832.65</b>	<b>\$891,938.78</b>	<b>\$973,214.53</b>	<b>\$1,897,087.71</b>

<sup>1</sup> Includes \$38,226.79 for gas.<sup>2</sup> Includes \$3,216.25 for gas.



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dartmouth POPULATION 9,026	Needham POPULATION 8,977	Swampscott POPULATION 8,953	Ludlow POPULATION 8,802
<b>REVENUE.</b>	<b>\$433,203.39</b>	<b>\$700,320.45</b>	<b>\$683,535.55</b>	<b>\$395,704.27</b>
<b>General</b>	<b>387,802.13</b>	<b>597,260.84</b>	<b>580,595.31</b>	<b>380,974.08</b>
<i>Taxes</i>	<i>380,461.07</i>	<i>590,711.88</i>	<i>578,729.54</i>	<i>371,389.08</i>
Property, poll, and income	369,858.56	564,831.83	562,813.46	369,035.90
Corporation, bank, etc.	10,602.51	25,880.05	15,916.08	2,353.18
<i>Licenses and permits</i>	<i>1,786.00</i>	<i>2,805.10</i>	<i>975.50</i>	<i>469.53</i>
<i>Fines and forfeits</i>	<i>640.95</i>	<i>1,363.00</i>	<i>192.91</i>	<i>2,280.60</i>
<i>Grants and gifts</i>	<i>4,914.11</i>	<i>2,380.86</i>	<i>659.11</i>	<i>6,741.42</i>
For expenses	4,914.11	2,380.86	659.11	6,741.42
For outlays	—	—	—	—
<i>All other</i>	—	—	38.25	93.55
<b>Commercial</b>	<b>45,401.26</b>	<b>103,059.61</b>	<b>102,940.24</b>	<b>14,730.19</b>
<i>Special assessments</i>	<i>568.37</i>	<i>56,928.83</i>	<i>11,147.98</i>	<i>1,532.75</i>
To meet expenses	—	1,479.80	2,478.50	—
To meet outlays	568.37	35,449.03	8,669.48	1,532.75
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>11,319.13</i>	<i>5,014.02</i>	<i>4,821.48</i>	<i>9,832.38</i>
General government	183.00	529.80	314.75	—
Protection of persons and property	148.38	207.53	149.25	326.90
Health and sanitation	3,503.54	341.53	927.91	487.22
Highways	395.18	214.75	90.00	1,168.81
Charities	5,659.33	2,158.30	1,217.50	2,245.83
Soldiers' benefits	48.00	156.00	826.00	—
Schools	1,260.44	925.06	585.46	4,455.49
Libraries	121.26	468.84	360.41	247.58
Recreation	—	—	345.20	888.05
Unclassified	—	12.21	5.00	12.50
<i>Public service enterprises</i>	<i>27,951.46</i>	<i>46,788.28</i>	<i>70,345.61</i>	—
Electric light	—	—	—	—
Water	27,951.46	46,788.28	70,345.61	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	4,527.50	617.00
<i>Interest</i>	<i>5,562.30</i>	<i>14,328.48</i>	<i>12,097.67</i>	<i>2,748.06</i>
On sinking funds	—	—	397.07	—
On trust and investment funds	125.42	816.48	1,308.48	160.54
All other	5,436.88	13,512.00	10,392.12	2,587.52
<b>NON-REVENUE.</b>	<b>\$260,149.59</b>	<b>\$678,362.20</b>	<b>\$758,068.41</b>	<b>\$384,413.06</b>
<b>Offsets to outlays</b>	<b>16,563.39</b>	<b>30,856.71</b>	—	<b>13,869.96</b>
<i>Departmental</i>	<i>16,563.39</i>	<i>28,849.00</i>	—	<i>13,869.96</i>
<i>Public service enterprises</i>	—	2,007.71	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>200,000.00</b>	<b>600,000.00</b>	<b>375,093.75</b>	<b>340,000.00</b>
<i>Loans, general purposes</i>	—	—	25,000.00	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>200,000.00</i>	<i>600,000.00</i>	<i>350,000.00</i>	<i>340,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	93.75	—
<b>Transfers</b>	—	<b>320.93</b>	<b>159,476.90</b>	<b>269.51</b>
<i>From sinking funds</i>	—	—	150,000.00	—
<i>All other</i>	—	320.93	9,476.90	269.51
<b>Refunds</b>	<b>668.52</b>	<b>4,257.17</b>	<b>797.91</b>	<b>780.24</b>
<b>Agency, trust, and investment</b>	<b>42,917.68</b>	<b>42,927.39</b>	<b>222,699.85</b>	<b>29,493.35</b>
<i>Taxes and licenses for State</i>	<i>14,365.00</i>	<i>21,677.39</i>	<i>28,526.43</i>	<i>12,781.56</i>
<i>Taxes for county</i>	<i>14,455.51</i>	<i>21,250.00</i>	<i>39,934.48</i>	<i>15,096.81</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	878.05	—	154,238.94	1,614.98
<i>All other</i>	13,219.12	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$449,766.78	\$731,177.16	\$683,535.55	\$409,574.23
Premiums	—	—	93.75	—
Municipal indebtedness	200,000.00	600,000.00	375,000.00	340,000.00
Transfers and refunds	668.52	4,578.10	160,274.81	1,049.75
Agency, trust, and investment	42,917.68	42,927.39	222,699.85	29,493.35
<b>Total receipts</b>	<b>\$693,352.98</b>	<b>\$1,378,682.65</b>	<b>\$1,441,603.96</b>	<b>\$780,117.33</b>
Balance on hand, including funds	134,456.14	135,514.09	87,937.53	20,588.69
<b>GRAND TOTAL</b>	<b>\$827,809.12</b>	<b>\$1,514,196.74</b>	<b>\$1,529,541.49</b>	<b>\$800,706.02</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Dartmouth POPULATION 9,026	Needham POPULATION 8,977	Swampscott POPULATION 8,953	Ludlow POPULATION 8,802
<b>Maintenance</b>	<b>\$342,388.28</b>	<b>\$451,566.24</b>	<b>\$495,020.82</b>	<b>\$319,267.88</b>
<i>Departmental</i>	<i>320,276.47</i>	<i>429,905.41</i>	<i>463,139.30</i>	<i>318,173.82</i>
General government	22,171.47	29,039.84	32,540.68	22,190.08
Protection of persons and property	23,858.73	59,543.77	89,014.82	37,607.06
Health and sanitation	21,846.48	28,454.78	41,583.32	24,923.13
Highways	71,815.14	62,803.24	84,855.54	40,817.76
Charities	24,031.89	15,958.03	10,764.25	18,997.41
Soldiers' benefits	842.50	1,640.00	5,898.80	784.92
Schools	149,455.55	198,408.31	157,575.49	163,187.16
Libraries	2,904.58	9,115.69	6,821.83	6,301.98
Recreation	82.00	16,359.05	21,917.76	1,575.58
Pensions	—	—	5,679.03	—
Unclassified	3,268.13	8,582.70	6,487.78	1,788.74
<i>Public service enterprises</i>	<i>22,111.81</i>	<i>21,660.83</i>	<i>27,425.60</i>	<i>—</i>
Electric light	—	—	—	—
Water	22,111.81	21,660.83	27,397.90	—
All other	—	—	27.70	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>4,415.92</i>	<i>1,094.06</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>40.00</i>	<i>—</i>
<b>Interest</b>	<b>36,985.70</b>	<b>53,254.41</b>	<b>53,887.76</b>	<b>15,645.83</b>
<i>Loans, general purposes</i>	<i>25,895.70</i>	<i>48,913.16</i>	<i>35,188.30</i>	<i>15,645.83</i>
<i>Loans, public service enterprises</i>	<i>11,090.00</i>	<i>4,341.25</i>	<i>18,699.46</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>87,583.34</b>	<b>157,999.49</b>	<b>58,489.87</b>	<b>53,409.93</b>
<i>Departmental</i>	<i>85,423.58</i>	<i>139,132.78</i>	<i>54,064.57</i>	<i>53,409.93</i>
General government	—	1,706.00	1,849.64	100.75
Protection of persons and property	—	1,358.15	1,315.00	12,635.38
Health and sanitation	1,340.18	48,169.17	28,626.37	1,404.47
Highways	34,995.58	87,899.46	22,273.56	27,983.92
Charities	—	—	—	—
Schools	48,581.32	—	—	9,537.92
Libraries	362.50	—	—	—
Recreation	144.00	—	—	1,747.49
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,159.76</i>	<i>18,866.71</i>	<i>4,026.77</i>	<i>—</i>
Electric light	—	—	—	—
Water	2,159.76	18,866.71	4,026.77	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>398.53</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>232,625.00</b>	<b>543,846.98</b>	<b>569,071.71</b>	<b>346,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>150,000.00</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>52,625.00</i>	<i>68,846.98</i>	<i>69,071.71</i>	<i>16,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>180,000.00</i>	<i>475,000.00</i>	<i>350,000.00</i>	<i>330,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>320.93</b>	<b>159,476.90</b>	<b>269.51</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>320.93</i>	<i>159,476.90</i>	<i>269.51</i>
<b>Refunds</b>	<b>668.52</b>	<b>4,257.17</b>	<b>797.91</b>	<b>780.24</b>
<b>Agency, trust, and investment</b>	<b>43,254.20</b>	<b>42,959.59</b>	<b>76,104.36</b>	<b>29,777.58</b>
<i>Taxes and licenses for State</i>	<i>14,365.00</i>	<i>21,677.39</i>	<i>28,526.43</i>	<i>12,781.56</i>
<i>Taxes for county</i>	<i>14,455.51</i>	<i>21,250.00</i>	<i>39,934.48</i>	<i>15,096.81</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,003.47</i>	<i>32.20</i>	<i>7,643.45</i>	<i>1,899.21</i>
<i>All other</i>	<i>13,430.22</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$379,373.98	\$504,820.65	\$548,908.58	\$334,913.71
Permanent debt (except from sinking funds)	52,625.00	68,846.98	69,071.71	16,500.00
Sinking fund requirements from revenue	—	—	150,000.00	—
Outlays	87,583.34	157,999.49	58,489.87	53,409.93
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	180,000.00	475,000.00	350,000.00	330,000.00
Transfers (except to sinking funds) and refunds	668.52	4,578.10	160,274.81	1,049.75
Agency, trust, and investment	43,254.20	42,959.59	76,104.36	29,777.58
<b>Total payments</b>	<b>\$743,505.04</b>	<b>\$1,254,204.81</b>	<b>\$1,412,849.33</b>	<b>\$765,650.97</b>
Balance on hand, including funds	84,304.08	259,991.93	116,692.16	35,055.05
<b>GRAND TOTAL</b>	<b>\$827,809.12</b>	<b>\$1,514,196.74</b>	<b>\$1,529,541.49</b>	<b>\$800,706.02</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Reading POPULATION 8,693	Ware POPULATION 8,629	Marblehead POPULATION 8,214	Hudson POPULATION 8,130
<b>REVENUE.</b>	<b>\$913,709.63</b>	<b>\$273,364.42</b>	<b>\$766,524.37</b>	<b>\$498,034.78</b>
<b>General</b>	<b>542,200.52</b>	<b>229,763.09</b>	<b>529,406.94</b>	<b>291,717.06</b>
<i>Taxes</i>	<i>557,790.82</i>	<i>223,322.03</i>	<i>527,716.35</i>	<i>288,193.66</i>
Property, poll, and income	523,438.22	193,421.95	515,261.82	266,035.52
Corporation, bank, etc.	14,352.60	29,900.08	12,454.53	22,158.14
<i>Licenses and permits</i>	<i>934.50</i>	<i>872.20</i>	<i>418.50</i>	<i>560.50</i>
<i>Fines and forfeits</i>	<i>643.00</i>	<i>1,325.35</i>	<i>161.00</i>	<i>920.06</i>
<i>Grants and gifts</i>	<i>2,832.20</i>	<i>4,243.51</i>	<i>1,111.09</i>	<i>2,005.85</i>
For expenses	2,832.20	4,243.51	861.09	2,005.85
For outlays	—	—	250.00	—
<i>All other</i>	—	—	—	<i>36.99</i>
<b>Commercial</b>	<b>371,509.11</b>	<b>43,601.33</b>	<b>237,117.43</b>	<b>206,317.72</b>
<i>Special assessments</i>	<i>3,247.05</i>	—	<i>551.85</i>	<i>1,484.49</i>
To meet expenses	907.00	—	149.85	480.14
To meet outlays	2,340.05	—	402.00	1,004.35
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>32,659.18</i>	<i>6,085.27</i>	<i>21,509.94</i>	<i>28,832.38</i>
General government	1,053.10	1,345.50	852.68	539.09
Protection of persons and property	2,130.45	201.90	514.43	88.05
Health and sanitation	11,294.21	640.16	672.85	14,269.92
Highways	295.18	677.50	—	438.18
Charities	6,323.37	802.59	14,533.40	7,707.36
Soldiers' benefits	468.00	246.00	3,986.00	395.55
Schools	9,960.33	1,862.19	229.86	5,140.43
Libraries	398.54	—	359.73	251.30
Recreation	—	72.00	178.34	—
Unclassified	736.00	237.43	162.65	2.50
<i>Public service enterprises</i>	<i>315,833.89</i>	<i>30,314.42</i>	<i>205,311.96</i>	<i>167,587.79</i>
Electric light	264,768.60	—	142,657.09	135,194.64
Water	51,065.29	30,314.42	62,654.87	32,393.15
All other	—	—	—	—
<i>Cemeteries</i>	<i>7,998.08</i>	<i>4,166.68</i>	<i>1,678.80</i>	<i>1,041.00</i>
<i>Interest</i>	<i>11,770.91</i>	<i>3,034.96</i>	<i>8,064.88</i>	<i>7,372.06</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,427.72	563.03	4,192.59	762.35
All other	10,343.19	2,471.93	3,872.29	6,609.71
<b>NON-REVENUE.</b>	<b>\$531,113.58</b>	<b>\$240,789.71</b>	<b>\$470,493.50</b>	<b>\$248,855.02</b>
<b>Offsets to outlays</b>	<b>9,841.60</b>	<b>685.63</b>	<b>4,862.27</b>	<b>706.87</b>
<i>Departmental</i>	<i>1,969.05</i>	—	<i>1,027.35</i>	<i>706.87</i>
<i>Public service enterprises</i>	<i>7,872.55</i>	<i>685.63</i>	<i>3,834.92</i>	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>465,000.00</b>	<b>200,000.00</b>	<b>396,702.04</b>	<b>212,873.80</b>
<i>Loans, general purposes</i>	—	—	<i>165,000.00</i>	<i>42,500.00</i>
<i>Loans, public service enterprises</i>	—	—	<i>29,000.00</i>	<i>50,000.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>465,000.00</i>	<i>200,000.00</i>	<i>200,000.00</i>	<i>120,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	<i>2,702.04</i>	<i>373.80</i>
<b>Transfers</b>	<b>3,521.15</b>	<b>985.41</b>	<b>4,327.94</b>	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>3,521.15</i>	<i>985.41</i>	<i>4,327.94</i>	—
<b>Refunds</b>	<b>1,585.82</b>	<b>556.42</b>	<b>466.26</b>	<b>833.58</b>
<b>Agency, trust, and investment</b>	<b>51,165.01</b>	<b>38,562.25</b>	<b>64,134.99</b>	<b>34,440.77</b>
<i>Taxes and licenses for State</i>	<i>18,105.00</i>	<i>10,117.07</i>	<i>21,590.00</i>	<i>10,625.00</i>
<i>Taxes for county</i>	<i>19,063.77</i>	<i>22,546.66</i>	<i>30,278.68</i>	<i>11,187.66</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>13,996.24</i>	<i>3,857.02</i>	<i>12,266.31</i>	<i>12,596.81</i>
<i>All other</i>	—	<i>2,041.60</i>	—	<i>31.30</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$923,551.23	\$274,050.05	\$771,386.64	\$498,741.65
Premiums	—	—	2,702.04	373.80
Municipal indebtedness	465,000.00	200,000.00	394,000.00	212,500.00
Transfers and refunds	5,106.97	1,541.83	4,794.20	833.58
Agency, trust, and investment	51,165.01	38,562.25	64,134.99	34,440.77
<b>Total receipts</b>	<b>\$1,444,823.21</b>	<b>\$514,154.13</b>	<b>\$1,237,017.87</b>	<b>\$746,889.80</b>
<i>Balance on hand, including funds</i>	<i>24,798.80</i>	<i>18,486.06</i>	<i>93,949.81</i>	<i>116,033.27</i>
<b>GRAND TOTAL</b>	<b>\$1,469,622.01</b>	<b>\$532,640.19</b>	<b>\$1,330,967.68</b>	<b>\$862,923.07</b>



## Graded According to Population of 1925 — Continued.

PAYMENTS.	Reading POPULATION 8,693	Ware POPULATION 8,629	Marblehead POPULATION 8,214	Hudson POPULATION 8,130
<b>Maintenance</b> . . . . .	<b>\$700,202.81</b>	<b>\$239,728.47</b>	<b>\$541,848.22</b>	<b>\$358,385.94</b>
<i>Departmental</i> . . . . .	<i>443,628.94</i>	<i>213,224.36</i>	<i>403,771.34</i>	<i>249,624.40</i>
General government . . . . .	26,822.41	14,678.67	31,634.93	16,405.06
Protection of persons and property . . . . .	70,880.99	15,126.14	61,797.59	33,279.45
Health and sanitation . . . . .	24,068.89	11,859.44	28,893.66	16,697.97
Highways . . . . .	65,840.95	46,261.24	74,415.01	48,962.84
Charities . . . . .	17,538.92	12,726.42	149,306.43	24,776.70
Soldiers' benefits . . . . .	6,564.86	548.90	10,512.46	1,509.31
Schools . . . . .	214,008.39	102,548.18	127,554.86	93,070.55
Libraries . . . . .	7,160.58	1,998.92	7,677.57	5,332.33
Recreation . . . . .	2,000.00	1,921.29	6,124.77	880.80
Pensions . . . . .	—	827.40	500.00	—
Unclassified . . . . .	8,742.95	4,727.76	5,354.06	8,709.39
<i>Public service enterprises</i> . . . . .	<i>245,792.02</i>	<i>20,145.77</i>	<i>130,511.26</i>	<i>106,465.55</i>
Electric light . . . . .	217,027.16	—	99,882.88	91,310.20
Water . . . . .	28,764.86	19,701.06	30,628.38	15,155.35
All other . . . . .	—	444.71	—	—
<i>Cemeteries</i> . . . . .	<i>10,781.85</i>	<i>6,358.34</i>	<i>7,300.63</i>	<i>2,295.99</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>264.99</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>38,287.26</b>	<b>11,236.69</b>	<b>26,341.18</b>	<b>22,027.80</b>
<i>Loans, general purposes</i> . . . . .	<i>31,349.76</i>	<i>10,561.69</i>	<i>19,463.84</i>	<i>15,369.47</i>
<i>Loans, public service enterprises</i> . . . . .	<i>6,937.50</i>	<i>675.00</i>	<i>6,877.34</i>	<i>6,658.33</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>69,010.81</b>	<b>9,802.10</b>	<b>295,380.32</b>	<b>208,880.53</b>
<i>Departmental</i> . . . . .	<i>22,030.66</i>	<i>1,595.55</i>	<i>225,558.05</i>	<i>55,522.65</i>
General government . . . . .	—	—	3,141.56	—
Protection of persons and property . . . . .	—	500.00	5,073.45	2,536.50
Health and sanitation . . . . .	11,602.89	—	88,719.70	24,352.68
Highways . . . . .	9,891.98	1,095.55	43,623.95	18,918.84
Charities . . . . .	—	—	278.05	—
Schools . . . . .	282.19	—	76,196.45	—
Libraries . . . . .	253.60	—	—	—
Recreation . . . . .	—	—	8,296.89	1,682.03
Unclassified . . . . .	—	—	228.00	8,032.60
<i>Public service enterprises</i> . . . . .	<i>46,472.50</i>	<i>8,206.55</i>	<i>69,822.27</i>	<i>153,057.88</i>
Electric light . . . . .	34,131.37	—	52,745.20	148,809.80
Water . . . . .	12,341.13	8,206.55	17,077.07	4,248.08
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>507.65</i>	<i>—</i>	<i>—</i>	<i>300.00</i>
<b>Municipal indebtedness</b> . . . . .	<b>558,015.10</b>	<b>218,550.00</b>	<b>236,000.00</b>	<b>166,550.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>83,015.10</i>	<i>18,550.00</i>	<i>36,000.00</i>	<i>46,550.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>465,000.00</i>	<i>200,000.00</i>	<i>200,000.00</i>	<i>120,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>3,521.15</b>	<b>985.41</b>	<b>4,327.94</b>	<b>—</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>3,521.15</i>	<i>985.41</i>	<i>4,327.94</i>	<i>—</i>
<b>Refunds</b> . . . . .	<b>1,585.32</b>	<b>556.42</b>	<b>466.26</b>	<b>833.58</b>
<b>Agency, trust, and investment</b> . . . . .	<b>51,968.73</b>	<b>38,847.46</b>	<b>65,777.67</b>	<b>35,157.94</b>
<i>Taxes and licenses for State</i> . . . . .	<i>18,105.00</i>	<i>10,117.07</i>	<i>21,590.00</i>	<i>10,625.00</i>
<i>Taxes for county</i> . . . . .	<i>19,063.77</i>	<i>22,546.66</i>	<i>30,278.63</i>	<i>11,187.66</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>14,799.96</i>	<i>4,142.23</i>	<i>13,908.99</i>	<i>13,313.98</i>
<i>All other</i> . . . . .	<i>—</i>	<i>2,041.50</i>	<i>—</i>	<i>31.30</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$738,490.07	\$250,965.16	\$568,189.40	\$380,413.74
Permanent debt (except from sinking funds) . . . . .	93,015.10	18,550.00	36,000.00	46,550.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	69,010.81	9,802.10	295,380.32	208,880.53
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	465,000.00	200,000.00	200,000.00	120,000.00
Transfers (except to sinking funds) and refunds . . . . .	5,106.97	1,541.83	4,794.20	833.58
Agency, trust, and investment . . . . .	51,968.73	38,847.46	65,777.67	35,157.94
<b>Total payments</b> . . . . .	<b>\$1,422,591.68</b>	<b>\$519,706.55</b>	<b>\$1,170,141.59</b>	<b>\$791,835.79</b>
<i>Balance on hand, including funds</i> . . . . .	<i>47,030.33</i>	<i>12,933.64</i>	<i>160,826.09</i>	<i>71,087.28</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$1,469,622.01</b>	<b>\$532,640.19</b>	<b>\$1,330,967.68</b>	<b>\$862,923.07</b>

<sup>1</sup> Includes \$21,561.45 for the Mary A. Alley Hospital.



TABLE I. — *Summary of Financial Transactions. Town.*

RECEIPTS.	Montague POPULATION 7,973	Rockland POPULATION 7,966	Maynard POPULATION 7,857	Stoughton POPULATION 7,857
<b>REVENUE.</b>	<b>\$365,720.85</b>	<b>\$324,139.15</b>	<b>\$256,101.43</b>	<b>\$328,444.84</b>
<b>General</b>	<b>351,165.87</b>	<b>271,873.29</b>	<b>225,567.02</b>	<b>285,759.03</b>
Taxes . . . . .	347,526.91	269,416.69	220,976.66	281,299.55
Property, poll, and income . . . . .	324,323.14	252,418.83	189,210.61	261,260.77
Corporation, bank, etc. . . . .	23,203.77	16,996.86	31,763.05	20,038.78
Licenses and permits . . . . .	376.50	596.00	536.50	1,243.48
Fines and forfeits . . . . .	2,348.00	764.45	3,076.90	1,574.30
Grants and gifts . . . . .	853.04	1,097.15	977.96	1,641.70
For expenses . . . . .	853.04	1,097.15	977.96	1,641.70
For outlays . . . . .	—	—	—	—
All other . . . . .	61.42	—	—	—
<b>Commercial</b>	<b>14,554.98</b>	<b>52,265.86</b>	<b>30,534.41</b>	<b>42,685.81</b>
Special assessments . . . . .	1,790.77	—	195.50	1,937.67
To meet expenses . . . . .	—	—	195.50	1,169.90
To meet outlays . . . . .	1,790.77	—	—	767.67
Privileges . . . . .	—	—	—	—
Departmental . . . . .	10,082.26	12,157.76	4,751.15	5,642.58
General government . . . . .	290.12	355.86	1.15	626.97
Protection of persons and property . . . . .	557.05	267.51	82.77	492.45
Health and sanitation . . . . .	195.71	184.10	40.00	54.00
Highways . . . . .	363.16	119.50	1,145.29	10.12
Charities . . . . .	3,866.38	7,392.04	3,019.89	2,948.21
Soldiers' benefits . . . . .	460.00	1,390.00	204.50	768.00
Schools . . . . .	3,964.55	989.98	185.75	722.83
Libraries . . . . .	308.29	357.96	71.80	20.00
Recreation . . . . .	75.00	—	—	—
Unclassified . . . . .	—	1,100.80	—	—
Public service enterprises . . . . .	77.62	33,617.63	18,929.29	28,184.26
Electric light . . . . .	—	—	—	—
Water . . . . .	—	33,617.63	18,929.29	28,184.26
All other . . . . .	77.62	—	—	—
Cemeteries . . . . .	—	—	2,108.90	—
Interest . . . . .	2,604.33	6,490.48	4,549.57	6,921.40
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	4.55	128.51	6.00	1,332.94
All other . . . . .	2,599.78	6,361.97	4,543.57	5,588.46
<b>NON-REVENUE.</b>	<b>\$263,956.71</b>	<b>\$556,694.43</b>	<b>\$246,453.73</b>	<b>\$251,018.24</b>
<b>Offsets to outlays</b>	<b>3,450.00</b>	<b>1,033.00</b>	<b>19,998.74</b>	<b>338.00</b>
Departmental . . . . .	3,450.00	1,033.00	19,608.23	338.00
Public service enterprises . . . . .	—	—	390.51	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>215,009.00</b>	<b>523,740.90</b>	<b>202,655.00</b>	<b>225,009.00</b>
Loans, general purposes . . . . .	—	270,000.00	150,000.00	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	215,000.00	250,000.00	50,000.00	225,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	3,740.90	2,655.00	—
<b>Transfers</b>	<b>—</b>	<b>5.00</b>	<b>—</b>	<b>2,155.17</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	—	5.00	—	2,155.17
<b>Refunds</b>	<b>447.48</b>	<b>431.95</b>	<b>62.16</b>	<b>2.05</b>
<b>Agency, trust, and investment</b>	<b>45,059.23</b>	<b>31,483.58</b>	<b>23,737.83</b>	<b>23,523.02</b>
Taxes and licenses for State . . . . .	15,895.00	11,135.00	9,960.60	11,305.00
Taxes for county . . . . .	27,500.91	18,442.46	10,471.65	11,083.33
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	308.22	1,906.12	3,305.68	1,134.69
All other . . . . .	1,355.10	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$369,170.85	\$325,172.15	\$276,100.17	\$328,782.84
Premiums . . . . .	—	3,740.90	2,655.00	—
Municipal indebtedness . . . . .	215,000.00	520,000.00	200,000.00	225,000.00
Transfers and refunds . . . . .	447.48	436.95	62.16	2,157.22
Agency, trust, and investment . . . . .	45,059.23	31,483.58	23,737.83	23,523.02
<b>Total receipts</b>	<b>\$629,677.56</b>	<b>\$880,833.58</b>	<b>\$502,555.16</b>	<b>\$579,463.08</b>
Balance on hand, including funds . . . . .	15,117.05	6,525.65	61,557.38	107,448.94
<b>GRAND TOTAL</b>	<b>\$644,794.61</b>	<b>\$887,359.23</b>	<b>\$564,112.54</b>	<b>\$686,912.02</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Montague POPULATION 7,973	Rockland POPULATION 7,966	Maynard POPULATION 7,857	Stoughton POPULATION 7,857
<b>Maintenance</b> . . . . .	<b>\$275,149.37</b>	<b>\$283,248.21</b>	<b>\$212,011.01</b>	<b>\$270,984.24</b>
<i>Departmental</i> . . . . .	<i>275,149.37</i>	<i>252,741.46</i>	<i>196,475.08</i>	<i>254,135.30</i>
General government . . . . .	18,828.92	14,954.63	10,570.77	22,657.36
Protection of persons and property . . . . .	12,697.26	19,281.73	19,994.73	29,362.53
Health and sanitation . . . . .	11,870.98	13,515.05	6,866.40	14,154.04
Highways . . . . .	41,113.76	38,774.73	33,467.02	58,788.86
Charities . . . . .	22,012.28	31,170.34	15,998.48	17,128.50
Soldiers' benefits . . . . .	1,396.00	3,906.82	768.85	2,291.50
Schools . . . . .	147,387.99	118,974.78	101,974.56	98,907.82
Libraries . . . . .	7,465.33	5,705.19	3,423.94	6,331.22
Recreation . . . . .	8,278.98	1,055.52	1,028.13	398.22
Pensions . . . . .	—	—	—	28.84
Unclassified . . . . .	4,097.87	5,402.67	2,382.20	4,086.41
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>30,457.55</i>	<i>12,190.16</i>	<i>16,848.94</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	30,457.55	12,190.16	16,848.94
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>49.20</i>	<i>3,345.77</i>	<i>—</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>15,702.02</b>	<b>12,812.14</b>	<b>8,765.00</b>	<b>14,458.47</b>
<i>Loans, general purposes</i> . . . . .	<i>14,922.02</i>	<i>12,682.14</i>	<i>8,765.00</i>	<i>12,928.47</i>
<i>Loans, public service enterprises</i> . . . . .	<i>780.00</i>	<i>130.00</i>	<i>—</i>	<i>1,530.00</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>21,624.02</b>	<b>264,767.78</b>	<b>163,310.10</b>	<b>59,301.21</b>
<i>Departmental</i> . . . . .	<i>21,624.02</i>	<i>262,868.69</i>	<i>147,854.05</i>	<i>28,592.93</i>
General government . . . . .	—	—	84.15	350.53
Protection of persons and property . . . . .	—	520.00	175.00	8,019.25
Health and sanitation . . . . .	1,829.22	—	105,426.48	5,033.75
Highways . . . . .	17,899.37	12,655.34	40,548.14	13,355.05
Charities . . . . .	—	—	—	—
Schools . . . . .	1,895.43	247,812.85	1,206.54	1,834.35
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	1,880.50	413.74	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>1,899.09</i>	<i>12,256.05</i>	<i>30,708.28</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	1,899.09	12,256.05	30,708.28
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>3,200.00</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>237,000.00</b>	<b>264,000.00</b>	<b>59,000.00</b>	<b>252,035.64</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>22,000.00</i>	<i>14,000.00</i>	<i>9,000.00</i>	<i>27,035.64</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>215,000.00</i>	<i>250,000.00</i>	<i>50,000.00</i>	<i>225,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>—</b>	<b>5.90</b>	<b>—</b>	<b>2,155.17</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>—</i>	<i>5.00</i>	<i>—</i>	<i>2,155.17</i>
<b>Refunds</b> . . . . .	<b>447.48</b>	<b>431.95</b>	<b>62.16</b>	<b>2.05</b>
<b>Agency, trust, and investment</b> . . . . .	<b>45,059.23</b>	<b>31,433.52</b>	<b>24,237.83</b>	<b>23,200.79</b>
<i>Taxes and licenses for State</i> . . . . .	<i>15,895.00</i>	<i>11,155.00</i>	<i>9,960.60</i>	<i>11,505.00</i>
<i>Taxes for county</i> . . . . .	<i>27,500.91</i>	<i>18,442.46</i>	<i>10,471.65</i>	<i>11,083.33</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>308.22</i>	<i>1,856.06</i>	<i>3,805.58</i>	<i>812.46</i>
<i>All other</i> . . . . .	<i>1,355.10</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$290,851.39	\$296,060.35	\$220,776.01	\$285,442.71
Permanent debt (except from sinking funds) . . . . .	22,000.00	14,000.00	9,000.00	27,035.64
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	21,624.02	264,767.78	163,310.10	59,301.21
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	215,000.00	250,000.00	50,000.00	225,000.00
Transfers (except to sinking funds) and refunds . . . . .	447.48	436.95	62.16	2,157.22
Agency, trust, and investment . . . . .	45,059.23	31,433.52	24,237.83	23,200.79
<b>Total payments</b> . . . . .	<b>\$594,982.12</b>	<b>\$856,698.60</b>	<b>\$467,386.10</b>	<b>\$622,137.57</b>
Balance on hand, including funds . . . . .	49,812.49	30,660.63	96,726.44	64,774.45
<b>GRAND TOTAL</b> . . . . .	<b>\$644,794.61</b>	<b>\$887,359.23</b>	<b>\$564,112.54</b>	<b>\$686,912.02</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Whitman POPULATION 7,857	Lexington POPULATION 7,785	Concord POPULATION 7,056	Franklin POPULATION 7,055
<b>REVENUE.</b>	<b>\$330,258.47</b>	<b>\$773,951.96</b>	<b>\$577,617.91</b>	<b>\$394,839.95</b>
<b>General</b>	<b>283,264.98</b>	<b>641,163.34</b>	<b>338,069.68</b>	<b>334,023.24</b>
Taxes . . . . .	280,869.80	622,603.30	335,094.57	332,205.54
Property, poll, and income . . . . .	263,532.45	606,867.82	326,085.12	304,242.71
Corporation, bank, etc. . . . .	17,337.35	15,735.48	9,009.45	27,962.83
Licenses and permits . . . . .	340.50	3,186.20	425.50	372.15
Fines and forfeits . . . . .	580.39	1,346.99	1,322.67	294.50
Grants and gifts . . . . .	1,474.29	14,026.85	1,226.94	1,151.05
For expenses . . . . .	1,474.29	1,939.35	1,226.94	1,151.05
For outlays . . . . .	—	12,087.50	—	—
All other . . . . .	—	—	—	—
<b>Commercial</b>	<b>46,993.49</b>	<b>132,788.62</b>	<b>239,548.23</b>	<b>60,816.71</b>
Special assessments . . . . .	—	21,581.90	.65	1,075.72
To meet expenses . . . . .	—	—	.65	194.00
To meet outlays . . . . .	—	21,581.90	—	881.72
Privileges . . . . .	—	—	—	—
Departmental . . . . .	17,411.78	33,780.31	24,504.05	13,869.90
General government . . . . .	1,431.44	1,126.75	730.76	1,880.50
Protection of persons and property . . . . .	164.82	320.17	427.23	392.72
Health and sanitation . . . . .	1,995.20	11,418.35	2,099.73	618.49
Highways . . . . .	—	2,146.96	1,957.05	292.71
Charities . . . . .	1,737.12	1,136.92	7,903.85	4,607.17
Soldiers' benefits . . . . .	1,308.00	439.50	350.50	294.00
Schools . . . . .	10,392.40	16,583.88	11,010.93	5,784.31
Libraries . . . . .	329.56	606.78	—	—
Recreation . . . . .	3.24	1.00	—	—
Unclassified . . . . .	50.00	—	21.00	—
Public service enterprises . . . . .	23,241.70	62,796.25	183,182.82	43,464.52
Electric light . . . . .	—	—	135,591.41	—
Water . . . . .	23,241.70	62,796.25	47,591.41	43,464.52
All other . . . . .	—	—	—	—
Cemeteries . . . . .	—	4,366.86	4,126.75	10.00
Interest . . . . .	6,340.01	10,263.30	27,733.96	2,396.57
On sinking funds . . . . .	—	—	16,478.73	—
On trust and investment funds . . . . .	702.99	1,849.46	7,568.86	12.50
All other . . . . .	5,637.02	8,413.84	3,686.37	2,384.07
<b>NON-REVENUE.</b>	<b>\$235,225.26</b>	<b>\$700,003.89</b>	<b>\$930,955.12</b>	<b>\$336,898.47</b>
<b>Offsets to outlays</b>	<b>300.00</b>	<b>23,274.85</b>	<b>1,234.87</b>	<b>14,100.00</b>
Departmental . . . . .	300.00	23,274.85	153.34	14,100.00
Public service enterprises . . . . .	—	—	1,081.53	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>200,000.00</b>	<b>617,218.15</b>	<b>530,144.00</b>	<b>295,168.75</b>
Loans, general purposes . . . . .	—	59,000.00	180,000.00	—
Loans, public service enterprises . . . . .	—	31,000.00	—	30,000.00
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	200,000.00	525,000.00	350,000.00	265,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	2,218.15	144.00	168.75
<b>Transfers</b>	<b>—</b>	<b>2,563.79</b>	<b>152,466.07</b>	<b>148.28</b>
From sinking funds . . . . .	—	—	130,000.00	—
All other . . . . .	—	2,563.79	22,466.07	148.28
<b>Refunds</b>	<b>544.60</b>	<b>2,378.61</b>	<b>458.96</b>	<b>2.58</b>
<b>Agency, trust, and investment</b>	<b>34,380.66</b>	<b>54,568.49</b>	<b>246,651.22</b>	<b>27,478.86</b>
Taxes and licenses for State . . . . .	11,050.00	19,805.00	10,455.00	11,305.00
Taxes for county . . . . .	18,301.68	20,853.80	11,008.66	11,083.33
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	5,028.98	13,909.69	225,187.56	5,090.53
All other . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$330,558.47	\$797,226.81	\$578,852.78	\$408,939.95
Premiums . . . . .	—	2,218.15	144.00	168.75
Municipal indebtedness . . . . .	200,000.00	615,000.00	530,000.00	295,000.00
Transfers and refunds . . . . .	544.60	4,942.40	152,925.03	150.86
Agency, trust, and investment . . . . .	34,380.66	54,568.49	246,651.22	27,478.86
<b>Total receipts</b>	<b>\$565,483.73</b>	<b>\$1,473,955.85</b>	<b>\$1,508,573.03</b>	<b>\$731,738.42</b>
Balance on hand, including funds . . . . .	30,617.63	165,190.59	49,606.85	44,117.12
<b>GRAND TOTAL</b>	<b>\$596,101.36</b>	<b>\$1,639,146.44</b>	<b>\$1,558,179.88</b>	<b>\$775,855.54</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Whitman POPULATION 7,857	Lexington POPULATION 7,785	Concord POPULATION 7,056	Franklin POPULATION 7,055
<b>Maintenance</b>	<b>\$281,054.74</b>	<b>\$540,902.78</b>	<b>\$459,031.88</b>	<b>\$265,977.36</b>
<i>Departmental</i>	<i>258,256.89</i>	<i>485,953.46</i>	<i>341,923.63</i>	<i>241,104.08</i>
General government	21,921.05	51,451.61	18,719.60	11,815.17
Protection of persons and property	21,028.42	74,251.92	52,514.24	22,584.09
Health and sanitation	13,028.65	31,915.49	26,763.10	15,389.75
Highways	58,061.51	94,241.42	60,683.85	41,185.88
Charities	13,862.14	7,563.50	16,564.51	23,170.11
Soldiers' benefits	2,421.95	1,557.44	192.00	486.00
Schools	118,559.30	192,015.23	147,391.35	123,205.33
Libraries	3,641.72	14,705.01	11,668.07	1,500.00
Recreation	2,066.10	5,700.02	4,131.97	850.00
Pensions	—	3,761.60	—	—
Unclassified	3,666.05	8,790.22	3,294.94	917.75
<i>Public service enterprises</i>	<i>22,797.85</i>	<i>48,099.25</i>	<i>111,268.53</i>	<i>24,634.28</i>
Electric light	—	—	92,404.02	—
Water	22,797.85	48,099.25	18,864.51	24,634.28
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>6,780.07</i>	<i>5,560.20</i>	<i>239.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>70.00</i>	<i>279.62</i>	<i>—</i>
<b>Interest</b>	<b>18,293.78</b>	<b>53,451.62</b>	<b>27,833.34</b>	<b>24,593.12</b>
<i>Loans, general purposes</i>	<i>17,253.78</i>	<i>41,306.22</i>	<i>13,380.22</i>	<i>19,255.62</i>
<i>Loans, public service enterprises</i>	<i>1,040.00</i>	<i>12,122.90</i>	<i>14,453.12</i>	<i>5,337.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>22.50</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>16,123.44</b>	<b>236,886.44</b>	<b>187,469.56</b>	<b>60,753.02</b>
<i>Departmental</i>	<i>12,255.31</i>	<i>200,066.73</i>	<i>169,258.65</i>	<i>43,100.82</i>
General government	—	78,345.04	225.00	—
Protection of persons and property	—	1,110.82	12,700.00	—
Health and sanitation	—	48,479.94	145,333.42	2,173.14
Highways	9,303.93	72,130.93	4,668.94	37,945.76
Charities	—	—	—	—
Schools	2,951.38	—	—	2,981.92
Libraries	—	—	—	—
Recreation	—	—	6,331.29	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>3,868.13</i>	<i>36,819.71</i>	<i>18,210.91</i>	<i>17,652.20</i>
Electric light	—	—	17,129.38	—
Water	3,868.13	36,819.71	1,081.53	17,652.20
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>230,000.00</b>	<b>627,465.87</b>	<b>477,000.00</b>	<b>305,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>130,000.00</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>30,000.00</i>	<i>102,465.87</i>	<i>22,000.00</i>	<i>40,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>200,000.00</i>	<i>525,000.00</i>	<i>325,000.00</i>	<i>265,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>2,563.79</b>	<b>152,466.07</b>	<b>148.28</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>6,340.00</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>2,563.79</i>	<i>146,126.07</i>	<i>148.28</i>
<b>Refunds</b>	<b>544.60</b>	<b>2,378.61</b>	<b>458.96</b>	<b>2.58</b>
<b>Agency, trust, and investment</b>	<b>35,074.87</b>	<b>54,807.76</b>	<b>141,866.18</b>	<b>22,398.33</b>
<i>Taxes and licenses for State</i>	<i>11,050.00</i>	<i>19,805.00</i>	<i>10,455.00</i>	<i>11,305.00</i>
<i>Taxes for county</i>	<i>18,301.68</i>	<i>20,853.80</i>	<i>11,008.66</i>	<i>11,083.33</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,723.19</i>	<i>14,148.96</i>	<i>120,402.52</i>	<i>10.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$299,348.52	\$594,354.40	\$486,865.22	\$290,570.48
Permanent debt (except from sinking funds)	30,000.00	102,465.87	22,000.00	40,000.00
Sinking fund requirements from revenue	—	—	6,340.00	—
Outlays	16,123.44	236,886.44	187,469.56	60,753.02
Permanent debt from sinking funds	—	—	130,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	200,000.00	525,000.00	325,000.00	265,000.00
Transfers (except to sinking funds) and refunds	544.60	4,942.40	146,585.03	150.86
Agency, trust, and investment	35,074.87	54,807.76	141,866.18	22,398.33
<b>Total payments</b>	<b>\$581,091.43</b>	<b>\$1,518,456.87</b>	<b>\$1,446,125.99</b>	<b>\$678,872.69</b>
<i>Balance on hand, including funds</i>	<i>15,009.93</i>	<i>120,689.57</i>	<i>112,053.89</i>	<i>96,982.85</i>
<b>GRAND TOTAL</b>	<b>\$596,101.36</b>	<b>\$1,639,146.44</b>	<b>\$1,558,179.88</b>	<b>\$775,855.54</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Grafton POPULATION 6,973	North Andover POPULATION 6,839	South Hadley POPULATION 6,609	Mansfield POPULATION 6,590
<b>REVENUE.</b>	<b>\$215,268.43</b>	<b>\$339,653.46</b>	<b>\$319,948.41</b>	<b>\$465,913.35</b>
<b>General</b>	<b>199,495.08</b>	<b>309,626.99</b>	<b>234,297.40</b>	<b>301,551.55</b>
<i>Taxes</i>	<i>196,482.65</i>	<i>308,486.61</i>	<i>229,430.32</i>	<i>298,394.33</i>
Property, poll, and income	175,524.72	272,661.64	215,026.20	279,460.83
Corporation, bank, etc.	20,957.93	35,824.97	14,404.12	18,933.50
<i>Licenses and permits</i>	<i>695.00</i>	<i>119.00</i>	<i>295.50</i>	<i>750.00</i>
<i>Fines and forfeits</i>	<i>467.46</i>	<i>210.30</i>	<i>2,059.40</i>	<i>843.00</i>
<i>Grants and gifts</i>	<i>1,849.97</i>	<i>811.08</i>	<i>2,512.18</i>	<i>1,564.22</i>
For expenses	1,849.97	811.08	2,512.18	1,564.22
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>15,773.35</b>	<b>30,026.47</b>	<b>85,651.01</b>	<b>164,361.80</b>
<i>Special assessments</i>	—	<i>1,119.56</i>	<i>498.95</i>	—
To meet expenses	—	163.00	—	—
To meet outlays	—	956.56	498.95	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>8,828.88</i>	<i>3,988.26</i>	<i>10,457.14</i>	<i>14,041.87</i>
General government	1,376.30	—	397.00	1,020.57
Protection of persons and property	80.91	192.89	97.34	406.76
Health and sanitation	—	1,460.79	895.94	47.59
Highways	725.75	203.20	—	180.68
Charities	5,225.86	556.47	5,658.11	10,422.23
Soldiers' benefits	246.00	331.50	72.00	818.55
Schools	1,038.56	1,041.38	3,232.38	746.73
Libraries	133.50	202.03	104.37	398.76
Recreation	2.00	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	<i>19,712.42</i>	<i>70,278.79</i>	<i>144,067.63</i>
Electric light	—	—	70,278.79	119,928.24
Water	—	19,712.42	—	24,139.39
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,603.93</i>	—	—	<i>420.55</i>
<i>Interest</i>	<i>5,340.54</i>	<i>5,206.23</i>	<i>4,416.13</i>	<i>5,831.75</i>
On sinking funds	—	1,734.90	—	2,858.67
On trust and investment funds	2,858.48	1,048.13	604.67	393.54
All other	2,482.06	2,423.20	3,811.46	2,579.54
<b>NON-REVENUE.</b>	<b>\$231,360.62</b>	<b>\$232,692.08</b>	<b>\$149,397.71</b>	<b>\$216,251.10</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>3,552.96</b>	<b>5,531.41</b>	<b>69.19</b>
<i>Departmental</i>	—	<i>802.88</i>	<i>5,308.82</i>	<i>69.19</i>
<i>Public service enterprises</i>	—	<i>2,750.08</i>	<i>222.59</i>	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>150,000.00</b>	<b>200,013.44</b>	<b>110,000.00</b>	<b>180,000.00</b>
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>200,000.00</i>	<i>110,000.00</i>	<i>180,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	<i>13.44</i>	—	—
<b>Transfers</b>	<b>28,950.07</b>	<b>—</b>	<b>2,658.96</b>	<b>1,360.70</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	28,950.07	—	2,658.96	1,360.70
<b>Refunds</b>	<b>224.75</b>	<b>24.21</b>	<b>799.55</b>	<b>1,340.02</b>
<b>Agency, trust, and investment</b>	<b>52,185.80</b>	<b>29,101.47</b>	<b>30,407.79</b>	<b>33,481.19</b>
<i>Taxes and licenses for State</i>	<i>7,395.00</i>	<i>11,852.94</i>	<i>9,191.57</i>	<i>10,285.00</i>
<i>Taxes for county</i>	<i>8,436.00</i>	<i>16,569.83</i>	<i>20,462.52</i>	<i>10,549.81</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>36,354.80</i>	<i>678.70</i>	<i>753.70</i>	<i>12,846.38</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$215,268.43	\$343,206.42	\$325,479.82	\$465,982.54
Premiums	—	13.44	—	—
Municipal indebtedness	150,000.00	200,000.00	110,000.00	180,000.00
Transfers and refunds	29,174.82	24.21	3,458.51	2,700.72
Agency, trust, and investment	52,185.80	29,101.47	30,407.79	33,481.19
<b>Total receipts</b>	<b>\$446,629.05</b>	<b>\$572,345.54</b>	<b>\$469,346.12</b>	<b>\$682,164.45</b>
Balance on hand, including funds	62,897.67	54,477.67	42,589.60	4,500.47
<b>GRAND TOTAL</b>	<b>\$509,526.72</b>	<b>\$626,823.21</b>	<b>\$511,935.72</b>	<b>\$686,664.92</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Grafton POPULATION 6,973	North Andover POPULATION 6,839	South Hadley POPULATION 6,609	Mansfield POPULATION 6,590
<b>Maintenance</b>	<b>\$199,085.87</b>	<b>\$293,571.71</b>	<b>\$260,758.82</b>	<b>\$378,085.33</b>
<i>Departmental</i>	<i>195,597.72</i>	<i>269,110.13</i>	<i>213,225.27</i>	<i>257,966.28</i>
General government	12,998.80	15,564.53	17,939.00	23,703.87
Protection of persons and property	10,037.92	31,573.74	11,027.44	26,222.24
Health and sanitation	4,472.83	14,820.81	11,121.15	13,756.22
Highways	36,915.41	66,727.16	35,734.05	47,243.52
Charities	23,213.33	16,622.72	19,983.53	27,605.49
Soldiers' benefits	1,864.95	507.00	173.35	2,058.50
Schools	97,483.29	109,605.26	111,518.66	107,250.87
Libraries	6,116.74	5,760.37	4,076.55	4,744.01
Recreation	599.04	3,319.86	788.43	547.68
Pensions	—	—	—	—
Unclassified	1,895.41	4,608.68	863.11	4,833.88
<i>Public service enterprises</i>	<i>—</i>	<i>24,461.58</i>	<i>47,533.55</i>	<i>119,057.41</i>
Electric light	—	—	47,533.55	98,321.02
Water	—	24,461.58	—	20,736.39
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,399.74</i>	<i>—</i>	<i>—</i>	<i>1,061.64</i>
<i>Administration of trust funds</i>	<i>88.41</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>7,643.01</b>	<b>14,034.99</b>	<b>10,918.43</b>	<b>15,865.07</b>
<i>Loans, general purposes</i>	<i>7,643.01</i>	<i>12,034.99</i>	<i>9,418.43</i>	<i>8,157.80</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,000.00</i>	<i>600.00</i>	<i>7,707.27</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>33,071.44</b>	<b>33,503.79</b>	<b>30,063.71</b>	<b>51,228.83</b>
<i>Departmental</i>	<i>33,071.44</i>	<i>27,098.43</i>	<i>18,418.98</i>	<i>34,237.23</i>
General government	—	2,500.00	650.00	1,260.19
Protection of persons and property	—	342.71	—	480.00
Health and sanitation	—	10,676.87	3,037.87	2,700.00
Highways	3,034.56	10,426.88	13,031.76	28,613.20
Charities	—	—	—	—
Schools	2,355.91	651.97	1,699.35	849.84
Libraries	27,680.97	—	—	334.00
Recreation	—	2,500.00	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>6,405.36</i>	<i>11,644.73</i>	<i>16,991.60</i>
Electric light	—	—	11,644.73	12,252.50
Water	—	6,405.36	—	4,739.10
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>198,270.00</b>	<b>235,000.00</b>	<b>130,500.00</b>	<b>198,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>23,270.00</i>	<i>135,000.00</i>	<i>20,500.00</i>	<i>23,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>175,000.00</i>	<i>200,000.00</i>	<i>110,000.00</i>	<i>175,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>28,959.07</b>	<b>—</b>	<b>2,658.96</b>	<b>1,360.70</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>28,959.07</i>	<i>—</i>	<i>2,658.96</i>	<i>1,360.70</i>
<b>Refunds</b>	<b>224.75</b>	<b>24.21</b>	<b>799.55</b>	<b>1,340.02</b>
<b>Agency, trust, and investment</b>	<b>25,489.65</b>	<b>30,688.71</b>	<b>29,776.39</b>	<b>35,657.52</b>
<i>Taxes and licenses for State</i>	<i>7,395.00</i>	<i>11,852.94</i>	<i>9,191.57</i>	<i>10,285.00</i>
<i>Taxes for county</i>	<i>8,436.00</i>	<i>16,569.83</i>	<i>20,462.52</i>	<i>10,349.81</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>9,658.65</i>	<i>2,265.94</i>	<i>122.30</i>	<i>15,022.71</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$206,728.88	\$307,606.70	\$270,777.25	\$393,950.40
Permanent debt (except from sinking funds)	23,270.00	135,000.00	20,500.00	23,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	33,071.44	33,503.79	30,063.71	51,228.83
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	175,000.00	200,000.00	110,000.00	175,000.00
Transfers (except to sinking funds) and refunds	29,174.82	24.21	3,458.51	2,700.72
Agency, trust, and investment	25,489.65	30,688.71	29,776.39	35,657.52
<b>Total payments</b>	<b>\$492,734.79</b>	<b>\$606,823.41</b>	<b>\$464,575.86</b>	<b>\$682,037.47</b>
Balance on hand, including funds	16,791.93	19,999.80	47,359.86	4,627.45
<b>GRAND TOTAL</b>	<b>\$509,526.72</b>	<b>\$626,823.21</b>	<b>\$511,935.72</b>	<b>\$686,664.92</b>

<sup>1</sup> Includes \$2,791.44 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chelmsford POPULATION 6,573	Spencer POPULATION 6,523	Walpole POPULATION 6,508	Millbury POPULATION 6,441
<b>REVENUE.</b>	<b>\$265,941.92</b>	<b>\$213,209.76</b>	<b>\$514,031.86</b>	<b>\$233,357.36</b>
<b>General</b>	<b>252,441.44</b>	<b>179,482.34</b>	<b>451,158.42</b>	<b>222,615.71</b>
<i>Taxes</i>	<i>245,557.94</i>	<i>176,030.23</i>	<i>445,489.48</i>	<i>217,921.08</i>
Property, poll, and income	220,719.89	164,996.26	392,195.13	196,406.26
Corporation, bank, etc.	24,838.05	11,033.97	53,294.35	21,514.82
<i>Licenses and permits</i>	<i>342.79</i>	<i>502.00</i>	<i>440.00</i>	<i>545.00</i>
<i>Fines and forfeits</i>	<i>4,006.86</i>	<i>1,168.65</i>	<i>2,947.00</i>	<i>918.72</i>
<i>Grants and gifts</i>	<i>2,533.85</i>	<i>1,781.46</i>	<i>2,281.94</i>	<i>3,230.91</i>
For expenses	2,533.85	1,781.46	1,481.94	3,230.91
For outlays	—	—	800.00	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>13,500.48</b>	<b>33,727.42</b>	<b>62,873.44</b>	<b>10,741.65</b>
<i>Special assessments</i>	<i>29.25</i>	—	<i>206.08</i>	<i>610.80</i>
To meet expenses	29.25	—	206.08	—
To meet outlays	—	—	—	610.80
<i>Privileges</i>	—	70.00	—	—
<i>Departmental</i>	<i>7,211.92</i>	<i>8,683.80</i>	<i>11,581.34</i>	<i>4,582.68</i>
General government	514.10	576.00	1,388.81	1,837.99
Protection of persons and property	302.34	107.25	1,653.60	135.71
Health and sanitation	19.47	—	865.71	—
Highways	199.24	83.37	304.91	—
Charities	4,152.41	5,822.59	916.30	1,724.56
Soldiers' benefits	288.00	377.56	288.85	729.00
Schools	1,638.76	1,607.03	5,860.06	80.00
Libraries	83.85	110.00	294.74	62.92
Recreation	—	—	8.36	12.50
Unclassified	13.75	—	—	—
<i>Public service enterprises</i>	—	<i>12,522.45</i>	<i>42,649.31</i>	—
Electric light	—	—	—	—
Water	—	12,522.45	42,649.31	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,316.24</i>	<i>419.53</i>	—	<i>2,769.90</i>
<i>Interest</i>	<i>4,943.07</i>	<i>12,031.64</i>	<i>8,436.71</i>	<i>2,778.27</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,039.05	6,706.76	198.37	214.93
All other	3,904.02	5,324.88	8,238.34	2,563.34
<b>NON-REVENUE.</b>	<b>\$216,410.02</b>	<b>\$123,770.07</b>	<b>\$311,008.92</b>	<b>\$172,836.58</b>
<b>Offsets to outlays</b>	<b>10,705.40</b>	<b>11,532.03</b>	<b>953.00</b>	—
<i>Departmental</i>	<i>10,705.40</i>	<i>11,282.03</i>	<i>953.00</i>	—
<i>Public service enterprises</i>	—	<i>250.00</i>	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>170,000.00</b>	<b>90,000.00</b>	<b>250,000.00</b>	<b>150,000.00</b>
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>170,000.00</i>	<i>90,000.00</i>	<i>250,000.00</i>	<i>150,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>3,689.73</b>	<b>2,135.42</b>	<b>870.12</b>	<b>208.67</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	3,689.73	2,135.42	870.12	208.67
<b>Refunds</b>	<b>44.60</b>	<b>378.88</b>	<b>464.52</b>	<b>1,083.18</b>
<b>Agency, trust, and investment</b>	<b>31,970.29</b>	<b>19,723.74</b>	<b>58,721.28</b>	<b>21,544.73</b>
<i>Taxes and licenses for State</i>	<i>11,390.00</i>	<i>6,290.00</i>	<i>16,866.54</i>	<i>7,650.00</i>
<i>Taxes for county</i>	<i>11,993.17</i>	<i>7,175.00</i>	<i>16,500.00</i>	<i>8,727.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>3,832.21</i>	<i>6,258.74</i>	<i>25,354.74</i>	<i>5,167.73</i>
<i>All other</i>	<i>4,754.91</i>	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$276,647.32	\$224,741.79	\$514,984.86	\$233,357.36
Premiums	—	—	—	—
Municipal indebtedness	170,000.00	90,000.00	250,000.00	150,000.00
Transfers and refunds	3,734.33	2,514.30	1,334.64	1,291.85
Agency, trust, and investment	31,970.29	19,723.74	58,721.28	21,544.73
<b>Total receipts</b>	<b>\$482,351.94</b>	<b>\$336,979.83</b>	<b>\$825,040.78</b>	<b>\$406,193.94</b>
Balance on hand, including funds	208.54	91,345.70	324,145.82	32,188.84
<b>GRAND TOTAL</b>	<b>\$482,560.48</b>	<b>\$428,325.53</b>	<b>\$1,149,186.60</b>	<b>\$438,382.78</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Chelmsford POPULATION 6,573	Spencer POPULATION 6,523	Walpole POPULATION 6,508	Millbury POPULATION 6,441
<b>Maintenance</b>	<b>\$216,154.00</b>	<b>\$164,483.53</b>	<b>\$350,641.58</b>	<b>\$185,839.82</b>
<i>Departmental</i>	<i>212,525.98</i>	<i>152,692.91</i>	<i>324,650.56</i>	<i>182,394.69</i>
General government	11,261.83	10,681.91	18,109.86	13,919.79
Protection of persons and property	19,212.16	13,610.21	41,402.18	16,793.54
Health and sanitation	7,059.31	7,522.93	13,791.02	3,733.21
Highways	54,660.54	30,870.45	64,112.95	29,370.64
Charities	14,315.73	17,021.74	14,267.90	18,908.37
Soldiers' benefits	714.37	1,516.56	214.00	3,035.22
Schools	99,498.68	66,207.34	155,144.49	88,998.83
Libraries	3,276.94	2,953.62	7,692.30	2,545.66
Recreation	1,300.42	18.70	4,855.25	109.49
Pensions	—	—	—	—
Unclassified	1,226.00	2,289.45	5,060.61	4,979.94
<i>Public service enterprises</i>	<i>—</i>	<i>7,542.63</i>	<i>25,810.99</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	7,542.63	25,810.99	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,628.02</i>	<i>739.78</i>	<i>180.03</i>	<i>3,445.13</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>3,508.21</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>10,490.48</b>	<b>9,172.00</b>	<b>24,789.74</b>	<b>7,955.00</b>
<i>Loans, general purposes</i>	<i>10,490.48</i>	<i>7,462.00</i>	<i>19,306.97</i>	<i>7,955.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,710.00</i>	<i>5,482.77</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>26,837.00</b>	<b>100,405.27</b>	<b>346,417.11</b>	<b>13,859.64</b>
<i>Departmental</i>	<i>26,837.00</i>	<i>93,802.55</i>	<i>333,641.65</i>	<i>13,859.64</i>
General government	—	74,933.19	—	1,680.00
Protection of persons and property	603.25	1,316.59	9,837.23	—
Health and sanitation	—	—	550.00	—
Highways	13,060.67	17,347.77	37,843.35	11,764.61
Charities	—	—	—	—
Schools	6,664.12	205.00	281,920.20	300.00
Libraries	—	—	—	—
Recreation	6,008.96	—	3,490.87	115.03
Unclassified	500.00	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>6,602.72</i>	<i>12,775.46</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	6,602.72	12,775.46	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>174,027.00</b>	<b>106,000.00</b>	<b>304,325.94</b>	<b>174,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>24,027.00</i>	<i>16,000.00</i>	<i>54,325.94</i>	<i>24,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>90,000.00</i>	<i>250,000.00</i>	<i>150,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>3,689.73</b>	<b>2,135.42</b>	<b>870.12</b>	<b>208.67</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,689.73</i>	<i>2,135.42</i>	<i>870.12</i>	<i>208.67</i>
<b>Refunds</b>	<b>44.60</b>	<b>378.88</b>	<b>464.52</b>	<b>1,083.18</b>
<b>Agency, trust, and investment</b>	<b>35,791.63</b>	<b>20,568.33</b>	<b>58,754.31</b>	<b>21,813.66</b>
<i>Taxes and licenses for State</i>	<i>11,390.00</i>	<i>6,290.00</i>	<i>16,866.54</i>	<i>7,650.00</i>
<i>Taxes for county</i>	<i>11,993.17</i>	<i>7,175.00</i>	<i>16,500.00</i>	<i>8,727.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>8,341.26</i>	<i>7,103.33</i>	<i>25,387.77</i>	<i>5,436.66</i>
<i>All other</i>	<i>4,067.20</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$226,644.48	\$173,655.53	\$375,431.32	\$193,794.82
Permanent debt (except from sinking funds)	24,027.00	16,000.00	54,325.94	24,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	26,837.00	100,405.27	346,417.11	13,859.64
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	150,000.00	90,000.00	250,000.00	150,000.00
Transfers (except to sinking funds) and refunds	3,734.33	2,514.30	1,334.64	1,291.85
Agency, trust, and investment	35,791.63	20,568.33	58,754.31	21,813.66
<b>Total payments</b>	<b>\$467,034.44</b>	<b>\$403,143.43</b>	<b>\$1,086,263.32</b>	<b>\$405,259.97</b>
Balance on hand, including funds	15,526.04	25,182.10	62,923.28	33,122.81
<b>GRAND TOTAL</b>	<b>\$482,560.48</b>	<b>\$428,325.53</b>	<b>\$1,149,186.60</b>	<b>\$438,382.78</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Great Barrington POPULATION 6,405	Dracut POPULATION 6,400	Westborough POPULATION 6,348	Agawam POPULATION 6,290
<b>REVENUE.</b>	<b>\$267,499.98</b>	<b>\$208,117.98</b>	<b>\$234,371.33</b>	<b>\$343,263.44</b>
<b>General</b>	<b>255,395.15</b>	<b>196,004.76</b>	<b>199,379.08</b>	<b>307,422.96</b>
<i>Taxes</i>	<i>253,101.49</i>	<i>188,386.61</i>	<i>146,421.90</i>	<i>301,116.92</i>
Property, poll, and income	223,318.84	176,790.15	142,132.38	294,178.99
Corporation, bank, etc.	29,782.65	11,596.46	4,289.52	6,937.93
<i>Licenses and permits</i>	<i>640.00</i>	<i>476.00</i>	<i>348.16</i>	<i>1,844.50</i>
<i>Fines and forfeits</i>	<i>1,107.69</i>	<i>3,811.16</i>	<i>631.36</i>	<i>2,165.13</i>
<i>Grants and gifts</i>	<i>545.97</i>	<i>3,330.99</i>	<i>51,977.66</i>	<i>2,296.41</i>
For expenses	545.97	3,330.99	1,977.66	2,296.41
For outlays	—	—	50,000.00	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>12,104.83</b>	<b>12,113.22</b>	<b>34,992.25</b>	<b>35,840.48</b>
<i>Special assessments</i>	—	<i>223.65</i>	<i>48.75</i>	<i>1,472.55</i>
To meet expenses	—	223.65	48.75	875.65
To meet outlays	—	—	—	596.90
<i>Privileges</i>	<i>50.00</i>	—	—	<i>154.55</i>
<i>Departmental</i>	<i>9,720.28</i>	<i>6,713.21</i>	<i>9,315.70</i>	<i>2,589.90</i>
General government	1,313.27	7.92	564.00	363.70
Protection of persons and property	250.47	649.32	155.65	134.81
Health and sanitation	47.50	—	5,400.10	67.86
Highways	419.55	171.25	121.31	24.01
Charities	493.00	4,409.47	743.96	995.78
Soldiers' benefits	270.00	200.14	336.00	96.00
Schools	5,516.42	1,252.35	1,907.13	507.16
Libraries	1,114.87	22.76	66.00	82.58
Recreation	—	—	—	—
Unclassified	295.20	—	21.55	318.00
<i>Public service enterprises</i>	—	—	<i>14,361.40</i>	<i>21,349.68</i>
Electric light	—	—	—	—
Water	—	—	14,361.40	21,349.68
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,057.55</i>	<i>86.00</i>	<i>3,867.75</i>	—
<i>Interest</i>	<i>1,277.00</i>	<i>5,090.36</i>	<i>7,398.65</i>	<i>10,273.80</i>
On sinking funds	—	—	—	—
On trust and investment funds	298.63	143.30	1,770.59	1,241.36
All other	978.37	4,947.06	5,628.06	9,032.44
<b>NON-REVENUE.</b>	<b>\$266,052.36</b>	<b>\$311,870.70</b>	<b>\$274,740.90</b>	<b>\$369,297.97</b>
<b>Offsets to outlays</b>	<b>8,706.48</b>	<b>11,972.20</b>	—	<b>19,726.86</b>
<i>Departmental</i>	<i>8,706.48</i>	<i>11,972.20</i>	—	<i>19,726.86</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>215,225.00</b>	<b>277,123.12</b>	<b>80,000.00</b>	<b>325,000.00</b>
<i>Loans, general purposes</i>	<i>45,000.00</i>	<i>55,000.00</i>	—	<i>100,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>170,000.00</i>	<i>205,000.00</i>	<i>80,000.00</i>	<i>225,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	<i>16,798.62</i>	—	—
<i>Premiums</i>	<i>225.00</i>	<i>324.50</i>	—	—
<b>Transfers</b>	<b>8.00</b>	<b>1,620.86</b>	<b>114,006.52</b>	<b>783.74</b>
<i>From sinking funds</i>	—	—	<i>30,000.00</i>	—
<i>All other</i>	8.00	1,620.86	84,006.52	783.74
<b>Refunds</b>	<b>127.82</b>	<b>83.03</b>	<b>831.80</b>	<b>132.01</b>
<b>Agency, trust, and investment</b>	<b>41,985.06</b>	<b>21,071.49</b>	<b>79,902.58</b>	<b>23,655.36</b>
<i>Taxes and licenses for State</i>	<i>13,090.00</i>	<i>6,821.83</i>	<i>5,525.00</i>	<i>10,795.00</i>
<i>Taxes for county</i>	<i>25,128.64</i>	<i>7,160.10</i>	<i>6,803.00</i>	<i>12,782.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>3,766.42</i>	<i>7,089.56</i>	<i>68,074.58</i>	<i>78.36</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$276,206.46	\$220,090.18	\$234,371.33	\$362,990.30
Premiums	225.00	324.50	—	—
Municipal indebtedness	215,000.00	276,798.62	80,000.00	325,000.00
Transfers and refunds	135.82	1,703.89	114,838.32	915.75
Agency, trust, and investment	41,985.06	21,071.49	79,902.58	23,655.36
<b>Total receipts</b>	<b>\$533,552.34</b>	<b>\$519,988.68</b>	<b>\$509,112.23</b>	<b>\$712,561.41</b>
Balance on hand, including funds	31,162.87	1,612.36	54,564.80	18,331.91
<b>GRAND TOTAL</b>	<b>\$564,715.21</b>	<b>\$521,601.04</b>	<b>\$563,477.03</b>	<b>\$730,893.32</b>

## Graded According to Population of 1925—Continued.

PAYMENTS.	Great Barrington POPULATION 6,405	Dracut POPULATION 6,400	Westborough POPULATION 6,348	Agawam POPULATION 6,290
<b>Maintenance</b>	<b>\$219,977.97</b>	<b>\$185,289.20</b>	<b>\$157,622.32</b>	<b>\$216,908.38</b>
<i>Departmental</i>	<i>216,521.13</i>	<i>184,713.60</i>	<i>144,321.97</i>	<i>207,228.11</i>
General government	14,431.55	13,832.73	7,637.54	16,202.02
Protection of persons and property	13,072.03	15,084.88	11,463.43	9,032.94
Health and sanitation	9,055.01	4,487.21	9,830.70	7,310.90
Highways	36,698.23	28,297.67	31,337.26	26,038.43
Charities	14,804.84	40,473.46	9,482.19	7,992.46
Soldiers' benefits	408.00	298.89	2,562.00	96.00
Schools	109,660.73	108,623.01	64,277.47	136,284.08
Libraries	10,433.44	2,546.38	3,708.27	2,693.23
Recreation	3,545.80	148.00	301.00	65.10
Pensions	—	—	—	—
Unclassified	4,411.50	921.37	3,716.11	1,510.95
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>8,999.76</i>	<i>9,639.01</i>
Electric light	—	—	—	—
Water	—	—	8,999.76	9,639.01
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,456.84</i>	<i>575.60</i>	<i>4,300.59</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>41.26</i>
<b>Interest</b>	<b>6,122.15</b>	<b>6,892.05</b>	<b>3,731.53</b>	<b>24,172.25</b>
<i>Loans, general purposes</i>	<i>6,122.15</i>	<i>6,892.05</i>	<i>3,731.53</i>	<i>20,681.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,491.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>62,722.60</b>	<b>75,241.92</b>	<b>68,006.72</b>	<b>101,336.93</b>
<i>Departmental</i>	<i>62,114.85</i>	<i>75,241.92</i>	<i>67,823.56</i>	<i>95,580.78</i>
General government	—	99.93	67,522.03	—
Protection of persons and property	—	282.94	—	625.00
Health and sanitation	2,348.82	—	301.53	—
Highways	59,256.76	21,069.86	—	48,967.41
Charities	—	—	—	—
Schools	268.75	53,789.19	—	45,988.37
Libraries	—	—	—	—
Recreation	240.52	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>183.16</i>	<i>5,756.15</i>
Electric light	—	—	—	—
Water	—	—	183.16	5,756.15
All other	—	—	—	—
<i>Cemeteries</i>	<i>607.75</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>190,000.00</b>	<b>219,551.01</b>	<b>119,000.00</b>	<b>287,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>30,000.00</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>20,000.00</i>	<i>4,000.00</i>	<i>9,000.00</i>	<i>42,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>170,000.00</i>	<i>210,000.00</i>	<i>80,000.00</i>	<i>245,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>5,551.01</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>8.00</b>	<b>1,620.86</b>	<b>114,006.52</b>	<b>783.74</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>8.00</i>	<i>1,620.86</i>	<i>114,006.52</i>	<i>783.74</i>
<b>Refunds</b>	<b>127.82</b>	<b>83.03</b>	<b>831.80</b>	<b>132.01</b>
<b>Agency, trust, and investment</b>	<b>42,283.69</b>	<b>21,043.17</b>	<b>15,922.25</b>	<b>23,585.50</b>
<i>Taxes and licenses for State</i>	<i>13,090.00</i>	<i>6,821.83</i>	<i>5,525.00</i>	<i>10,795.00</i>
<i>Taxes for county</i>	<i>25,128.64</i>	<i>7,160.10</i>	<i>6,303.00</i>	<i>12,782.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,065.05</i>	<i>7,061.24</i>	<i>4,094.25</i>	<i>8.50</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$226,100.12	\$192,181.25	\$161,353.85	\$241,080.63
Permanent debt (except from sinking funds)	20,000.00	4,000.00	9,000.00	42,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	62,722.60	75,241.92	68,006.72	101,336.93
Permanent debt from sinking funds	—	—	30,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	170,000.00	215,551.01	80,000.00	245,000.00
Transfers (except to sinking funds) and refunds	135.82	1,703.89	114,838.32	915.75
Agency, trust, and investment	42,283.69	21,043.17	15,922.25	23,585.50
<b>Total payments</b>	<b>\$521,242.23</b>	<b>\$509,721.24</b>	<b>\$479,121.14</b>	<b>\$654,418.81</b>
<i>Balance on hand, including funds</i>	<i>43,472.98</i>	<i>11,879.80</i>	<i>84,355.89</i>	<i>76,474.51</i>
<b>GRAND TOTAL</b>	<b>\$564,715.21</b>	<b>\$521,601.04</b>	<b>\$563,477.03</b>	<b>\$730,893.32</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Winchendon POPULATION 6,173	Uxbridge POPULATION 6,172	Hingham POPULATION 6,158	Ipswich POPULATION 6,055
<b>REVENUE.</b>	<b>\$271,595.82</b>	<b>\$258,547.25</b>	<b>\$585,799.04</b>	<b>\$371,035.86</b>
<b>General</b>	<b>237,704.63</b>	<b>223,618.25</b>	<b>448,801.72</b>	<b>254,407.56</b>
Taxes . . . . .	228,481.21	221,414.31	446,619.13	249,851.68
Property, poll, and income	207,776.86	196,966.09	438,361.44	233,636.82
Corporation, bank, etc.	20,704.35	24,448.22	8,257.69	16,214.86
Licenses and permits	835.00	347.00	340.00	1,593.50
Fines and forfeits	721.86	517.76	646.08	1,917.21
Grants and gifts	7,666.56	1,339.18	1,196.51	1,245.17
For expenses	7,666.56	1,339.18	1,196.51	1,245.17
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>33,891.19</b>	<b>34,929.00</b>	<b>136,997.32</b>	<b>116,628.30</b>
Special assessments	399.57	523.48	2,632.50	2,237.07
To meet expenses	399.57	—	2,632.50	2,237.07
To meet outlays	—	523.48	—	—
Privileges	—	—	—	—
Departmental	6,696.45	6,508.85	19,980.66	12,721.38
General government	177.00	1,095.00	637.95	622.75
Protection of persons and property	119.05	911.59	1,136.50	642.18
Health and sanitation	—	—	977.73	205.00
Highways	519.50	418.53	559.75	263.59
Charities	4,962.43	1,143.59	4,995.31	4,054.38
Soldiers' benefits	290.00	156.00	788.43	837.65
Schools	490.91	2,645.39	10,881.88	4,292.50
Libraries	137.56	130.75	—	—
Recreation	—	—	—	—
Unclassified	—	8.00	3.11	1,803.33
Public service enterprises	16,873.62	23,454.81	103,649.05	95,329.55
Electric light	—	—	103,649.05	71,033.10
Water	16,853.62	23,454.81	—	24,252.15
All other	20.00	—	—	44.30
Cemeteries	3,871.00	—	—	1,215.50
Interest	6,050.55	4,441.86	10,735.11	5,124.80
On sinking funds	—	—	—	—
On trust and investment funds	3,311.18	3,015.67	1,294.68	1,003.75
All other	2,739.37	1,426.19	9,440.43	4,121.05
<b>NON-REVENUE.</b>	<b>\$204,231.12</b>	<b>\$241,724.34</b>	<b>\$43,042.13</b>	<b>\$297,585.16</b>
<b>Offsets to outlays</b>	<b>3,821.32</b>	<b>—</b>	<b>1,075.00</b>	<b>852.12</b>
Departmental	3,821.32	—	1,075.00	600.00
Public service enterprises	—	—	—	252.12
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>175,000.00</b>	<b>216,000.00</b>	<b>—</b>	<b>204,000.00</b>
Loans, general purposes	—	49,000.00	—	4,000.00
Loans, public service enterprises	—	12,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	175,000.00	155,000.00	—	200,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>253.00</b>	<b>2,225.26</b>	<b>—</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	253.00	2,225.26	—	—
<b>Refunds</b>	<b>112.36</b>	<b>102.00</b>	<b>209.82</b>	<b>1,849.13</b>
<b>Agency, trust, and investment</b>	<b>25,044.44</b>	<b>23,397.08</b>	<b>41,757.31</b>	<b>90,883.91</b>
Taxes and licenses for State	8,415.00	10,043.55	15,300.00	11,220.00
Taxes for county	9,599.00	11,442.00	25,340.78	15,735.38
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	7,030.44	1,911.53	1,116.53	63,928.53
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$275,417.14	\$258,547.25	\$586,874.04	\$371,887.98
Premiums	—	—	—	—
Municipal indebtedness	175,000.00	216,000.00	—	204,000.00
Transfers and refunds	365.36	2,327.26	209.82	1,849.13
Agency, trust, and investment	25,044.44	23,397.08	41,757.31	90,883.91
<b>Total receipts</b>	<b>\$475,826.94</b>	<b>\$500,271.59</b>	<b>\$628,841.17</b>	<b>\$668,621.02</b>
Balance on hand, including funds	55,067.16	10,815.79	363,959.53	27,745.36
<b>GRAND TOTAL</b>	<b>\$530,894.10</b>	<b>\$511,087.38</b>	<b>\$992,800.70</b>	<b>\$696,366.38</b>

*Graded According to Population of 1925 — Continued.*

PAYMENTS.	Winchendon POPULATION 6,173	Uxbridge POPULATION 6,172	Hingham POPULATION 6,158	Ipswich POPULATION 6,055
<b>Maintenance</b> . . . . .	<b>\$231,480.37</b>	<b>\$200,927.12</b>	<b>\$429,403.32</b>	<b>\$275,931.27</b>
<i>Departmental</i> . . . . .	<i>212,502.62</i>	<i>182,583.08</i>	<i>344,418.68</i>	<i>221,218.41</i>
General government . . . . .	13,084.20	11,903.07	21,548.67	17,397.03
Protection of persons and property . . . . .	17,744.48	15,059.35	65,319.72	28,075.20
Health and sanitation . . . . .	9,870.35	5,022.31	16,374.99	9,092.47
Highways . . . . .	42,047.40	43,122.78	87,261.21	40,841.16
Charities . . . . .	24,589.89	21,540.00	14,815.22	23,911.43
Soldiers' benefits . . . . .	2,001.43	1,398.48	2,268.67	3,314.26
Schools . . . . .	94,813.28	79,915.22	118,687.01	90,440.29
Libraries . . . . .	4,933.88	3,620.08	551.88	622.75
Recreation . . . . .	1,189.82	143.84	9,856.86	2,956.63
Pensions . . . . .	—	—	—	300.00
Unclassified . . . . .	2,227.89	857.95	7,734.45	4,267.19
<i>Public service enterprises</i> . . . . .	<i>13,950.67</i>	<i>18,334.04</i>	<i>84,984.64</i>	<i>51,900.27</i>
Electric light . . . . .	—	—	84,984.64	43,095.60
Water . . . . .	13,950.67	18,334.04	—	8,804.67
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>5,027.08</i>	<i>—</i>	<i>—</i>	<i>2,812.59</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>10.00</i>	<i>—</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>13,773.29</b>	<b>9,167.25</b>	<b>18,688.15</b>	<b>19,455.88</b>
<i>Loans, general purposes</i> . . . . .	<i>13,753.29</i>	<i>7,043.08</i>	<i>18,688.15</i>	<i>14,097.38</i>
<i>Loans, public service enterprises</i> . . . . .	<i>20.00</i>	<i>2,124.17</i>	<i>—</i>	<i>5,358.50</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>11,388.63</b>	<b>79,424.58</b>	<b>238,949.89</b>	<b>47,530.86</b>
<i>Departmental</i> . . . . .	<i>11,277.91</i>	<i>52,849.69</i>	<i>229,994.56</i>	<i>12,299.93</i>
General government . . . . .	—	532.98	2,560.00	—
Protection of persons and property . . . . .	192.25	22,491.12	4,367.22	1,482.76
Health and sanitation . . . . .	4,138.00	740.00	1,600.16	2,500.00
Highways . . . . .	2,613.58	24,685.59	39,219.97	6,932.17
Charities . . . . .	4,334.08	—	—	—
Schools . . . . .	—	1,300.00	179,632.90	1,385.00
Libraries . . . . .	—	3,100.00	—	—
Recreation . . . . .	—	—	2,614.31	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>110.72</i>	<i>26,574.89</i>	<i>8,955.33</i>	<i>35,230.93</i>
Electric light . . . . .	—	—	8,955.33	9,865.53
Water . . . . .	110.72	26,574.89	—	25,365.40
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>195,300.00</b>	<b>174,500.00</b>	<b>60,628.79</b>	<b>199,850.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>20,300.00</i>	<i>34,500.00</i>	<i>60,628.79</i>	<i>49,850.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>175,000.00</i>	<i>140,000.00</i>	<i>—</i>	<i>150,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>253.00</b>	<b>2,225.26</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>253.00</i>	<i>2,225.26</i>	<i>—</i>	<i>—</i>
<b>Refunds</b> . . . . .	<b>112.36</b>	<b>102.00</b>	<b>209.82</b>	<b>1,849.13</b>
<b>Agency, trust, and investment</b> . . . . .	<b>25,268.79</b>	<b>23,395.23</b>	<b>41,319.80</b>	<b>63,026.01</b>
<i>Taxes and licenses for State</i> . . . . .	<i>8,415.00</i>	<i>10,043.55</i>	<i>15,300.00</i>	<i>11,220.00</i>
<i>Taxes for county</i> . . . . .	<i>9,599.00</i>	<i>11,442.00</i>	<i>25,340.78</i>	<i>15,735.38</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>7,254.79</i>	<i>1,909.68</i>	<i>679.02</i>	<i>36,070.63</i>
<i>All other</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$245,253.66	\$210,094.37	\$448,091.47	\$295,387.15
Permanent debt (except from sinking funds) . . . . .	20,300.00	34,500.00	60,628.79	49,850.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	11,388.63	79,424.58	238,949.89	47,530.86
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	175,000.00	140,000.00	—	150,000.00
Transfers (except to sinking funds) and refunds . . . . .	365.36	2,327.26	209.82	1,849.13
Agency, trust, and investment . . . . .	25,268.79	23,395.23	41,319.80	63,026.01
<b>Total payments</b> . . . . .	<b>\$477,576.44</b>	<b>\$489,741.44</b>	<b>\$789,199.77</b>	<b>\$607,643.15</b>
<i>Balance on hand, including funds</i> . . . . .	<i>53,317.66</i>	<i>21,345.94</i>	<i>203,600.93</i>	<i>88,722.23</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$530,894.10</b>	<b>\$511,087.38</b>	<b>\$992,800.70</b>	<b>\$696,366.38</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Amherst POPULATION 5,972	Canton POPULATION 5,896	Abington POPULATION 5,882	Shrewsbury POPULATION 5,819
<b>REVENUE.</b>	<b>\$272,083.01</b>	<b>\$330,777.72</b>	<b>\$271,037.36</b>	<b>\$420,595.07</b>
<b>General</b>	<b>246,278.12</b>	<b>300,892.25</b>	<b>230,600.39</b>	<b>289,212.10</b>
Taxes . . . . .	241,088.43	298,510.53	228,105.48	281,865.74
Property, poll, and income	230,002.05	275,625.89	216,422.02	279,305.90
Corporation, bank, etc.	11,086.38	22,884.64	11,683.46	2,559.84
Licenses and permits	694.10	643.50	487.00	2,096.50
Fines and forfeits	661.17	721.50	778.45	350.50
Grants and gifts	3,834.42	1,016.72	909.24	4,299.36
For expenses	2,043.06	1,016.72	909.24	4,299.36
For outlays	1,791.36	—	—	—
All other	—	—	320.22	—
<b>Commercial</b>	<b>25,804.89</b>	<b>29,885.47</b>	<b>40,436.97</b>	<b>131,382.97</b>
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	120,675.21	6,195.85	7,118.33	5,065.76
General government	1,503.20	509.38	5.75	1,768.60
Protection of persons and property	183.16	2,621.80	234.76	133.22
Health and sanitation	4,738.67	182.14	1,111.32	—
Highways	107.56	929.36	—	1,273.87
Charities	454.11	1,057.15	4,220.47	1,230.51
Soldiers' benefits	332.00	72.00	1,201.68	234.00
Schools	13,231.51	696.69	179.05	225.86
Libraries	—	124.00	165.30	184.70
Recreation	—	—	—	15.00
Unclassified	125.00	3.33	—	—
Public service enterprises	—	16,627.02	28,149.00	113,285.52
Electric light	—	—	—	91,711.19
Water	—	16,627.02	28,149.00	21,574.33
All other	—	—	—	—
Cemeteries	1,018.33	3,054.20	—	2,887.05
Interest	4,111.35	4,008.40	5,169.64	10,144.64
On sinking funds	—	—	—	—
On trust and investment funds	710.21	925.07	324.97	3,729.27
All other	3,401.14	3,083.33	4,844.67	6,415.37
<b>NON-REVENUE.</b>	<b>\$106,476.16</b>	<b>\$268,541.69</b>	<b>\$216,763.14</b>	<b>\$341,518.92</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>29,699.79</b>	<b>101.00</b>	<b>1,982.00</b>
Departmental	—	29,663.29	101.00	—
Public service enterprises	—	36.50	—	1,982.00
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>50,000.00</b>	<b>210,035.96</b>	<b>192,108.84</b>	<b>305,000.00</b>
Loans, general purposes	—	10,000.00	—	—
Loans, public service enterprises	—	—	12,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	50,000.00	200,000.00	180,000.00	305,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	35.96	108.84	—
<b>Transfers</b>	<b>—</b>	<b>621.24</b>	<b>1,916.19</b>	<b>5,534.63</b>
From sinking funds	—	—	—	—
All other	—	621.24	1,916.19	5,534.63
<b>Refunds</b>	<b>.28</b>	<b>1,073.30</b>	<b>105.28</b>	<b>210.92</b>
<b>Agency, trust, and investment</b>	<b>56,475.88</b>	<b>27,111.40</b>	<b>22,531.83</b>	<b>28,791.37</b>
Taxes and licenses for State	11,305.00	11,224.43	8,075.00	9,095.00
Taxes for county	25,199.21	11,000.00	13,374.30	10,375.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	19,971.67	4,886.97	1,082.53	9,321.37
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$272,083.01	\$360,477.51	\$271,138.36	\$422,577.07
Premiums	—	35.96	108.84	—
Municipal indebtedness	50,000.00	210,000.00	192,000.00	305,000.00
Transfers and refunds	.28	1,694.54	2,021.47	5,745.55
Agency, trust, and investment	56,475.88	27,111.40	22,531.83	28,791.37
<b>Total receipts</b>	<b>\$378,559.17</b>	<b>\$599,319.41</b>	<b>\$487,800.50</b>	<b>\$762,113.99</b>
Balance on hand, including funds	66,920.28	25,589.33	24,101.92	169,953.98
<b>GRAND TOTAL</b>	<b>\$445,479.45</b>	<b>\$624,908.74</b>	<b>\$511,902.42</b>	<b>\$932,067.97</b>

<sup>1</sup> Includes \$125 from administration of trust funds. "See Unclassified."

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Amherst POPULATION 5,972	Canton POPULATION 5,896	Abington POPULATION 5,882	Shrewsbury POPULATION 5,819
<b>Maintenance</b>	<b>\$231,882.59</b>	<b>\$255,771.67</b>	<b>\$239,376.57</b>	<b>\$321,670.64</b>
<i>Departmental</i>	<i>229,646.37</i>	<i>230,346.19</i>	<i>220,495.37</i>	<i>228,584.09</i>
General government	15,565.11	18,330.56	12,491.97	13,368.73
Protection of persons and property	25,637.55	34,586.56	17,611.64	20,774.28
Health and sanitation	11,761.49	14,959.57	8,503.55	5,410.83
Highways	45,106.65	54,281.28	48,161.47	43,968.00
Charities	5,719.15	12,146.24	20,228.39	16,471.87
Soldiers' benefits	240.00	398.55	1,681.14	1,622.44
Schools	120,486.83	80,716.51	101,809.11	116,651.19
Libraries	189.33	5,164.73	5,894.62	6,348.07
Recreation	1,338.92	5,393.05	2,035.48	1,515.26
Pensions	—	—	—	—
Unclassified	3,601.34	4,369.14	2,078.00	2,253.42
<i>Public service enterprises</i>	<i>—</i>	<i>19,427.72</i>	<i>18,881.20</i>	<i>89,303.83</i>
Electric light	—	—	—	68,984.24
Water	—	19,427.72	18,881.20	20,319.59
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,111.22</i>	<i>5,997.76</i>	<i>—</i>	<i>3,982.72</i>
<i>Administration of trust funds</i>	<i>125.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>5,467.79</b>	<b>9,884.50</b>	<b>7,298.21</b>	<b>22,819.56</b>
<i>Loans, general purposes</i>	<i>5,467.79</i>	<i>7,259.50</i>	<i>4,366.21</i>	<i>18,761.13</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,625.00</i>	<i>2,932.00</i>	<i>4,058.43</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>16,074.64</b>	<b>73,740.71</b>	<b>32,904.13</b>	<b>44,581.41</b>
<i>Departmental</i>	<i>16,074.64</i>	<i>67,318.86</i>	<i>16,193.50</i>	<i>15,061.44</i>
General government	4,701.28	—	931.70	—
Protection of persons and property	—	319.50	—	8,116.77
Health and sanitation	425.75	—	—	—
Highways	9,730.98	57,999.36	14,184.37	—
Charities	—	—	—	—
Schools	1,216.63	—	1,077.43	6,944.67
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	9,000.00	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>6,421.85</i>	<i>16,710.63</i>	<i>29,519.97</i>
Electric light	—	—	—	23,424.03
Water	—	6,421.85	16,710.63	6,095.94
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>76,980.00</b>	<b>212,931.23</b>	<b>189,548.07</b>	<b>320,550.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1 26,980.00</i>	<i>25,931.23</i>	<i>9,200.00</i>	<i>40,550.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>187,000.00</i>	<i>180,000.00</i>	<i>280,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>548.07</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>621.24</b>	<b>1,916.19</b>	<b>5,534.63</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>621.24</i>	<i>1,916.19</i>	<i>5,534.63</i>
<b>Refunds</b>	<b>.28</b>	<b>1,073.30</b>	<b>105.28</b>	<b>210.92</b>
<b>Agency, trust, and investment</b>	<b>56,455.53</b>	<b>27,070.23</b>	<b>21,695.14</b>	<b>28,875.84</b>
<i>Taxes and licenses for State</i>	<i>11,305.00</i>	<i>11,224.43</i>	<i>8,075.00</i>	<i>9,095.00</i>
<i>Taxes for county</i>	<i>25,199.21</i>	<i>11,000.00</i>	<i>13,374.30</i>	<i>10,375.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>19,951.32</i>	<i>4,845.80</i>	<i>245.84</i>	<i>9,405.84</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$237,350.38	\$265,656.17	\$246,674.78	\$344,490.20
Permanent debt (except from sinking funds)	<sup>1</sup> 26,980.00	25,931.23	9,200.00	40,550.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	16,074.64	73,740.71	32,904.13	44,581.41
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	187,000.00	180,348.07	280,000.00
Transfers (except to sinking funds) and refunds	.28	1,694.54	2,021.47	5,745.55
Agency, trust, and investment	56,455.53	27,070.23	21,695.14	28,875.84
<b>Total payments</b>	<b>\$386,860.83</b>	<b>\$581,092.88</b>	<b>\$492,843.59</b>	<b>\$744,243.00</b>
Balance on hand, including funds	58,618.62	43,815.86	19,058.83	187,824.97
<b>GRAND TOTAL</b>	<b>\$445,479.45</b>	<b>\$624,908.74</b>	<b>\$511,902.42</b>	<b>\$932,067.97</b>

<sup>1</sup> Includes \$2,880 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Barnstable POPULATION 5,774	Randolph POPULATION 5,644	Wareham POPULATION 5,594	Easton POPULATION 5,333
REVENUE.	\$529,754.84	\$226,109.52	\$289,841.31	\$227,438.71
<b>General</b>	<b>518,108.71</b>	<b>198,261.74</b>	<b>272,095.55</b>	<b>188,982.81</b>
Taxes . . . . .	510,731.65	194,683.24	265,951.69	167,697.49
Property, poll, and income	496,539.02	189,617.26	251,346.69	155,609.10
Corporation, bank, etc.	14,192.63	5,065.98	14,605.00	12,088.39
Licenses and permits	4,521.50	275.50	3,074.75	563.00
Fines and forfeits . . . . .	1,378.20	536.63	1,645.78	434.26
Grants and gifts . . . . .	1,477.36	2,766.37	1,423.33	20,276.06
For expenses . . . . .	1,477.36	2,766.37	1,423.33	20,276.06
For outlays . . . . .	—	—	—	—
All other . . . . .	—	—	—	12.00
<b>Commercial</b>	<b>11,646.13</b>	<b>27,847.78</b>	<b>17,745.76</b>	<b>38,455.90</b>
Special assessments . . . . .	—	202.25	86.91	597.26
To meet expenses . . . . .	—	202.25	44.98	597.26
To meet outlays . . . . .	—	—	41.93	—
Privileges . . . . .	366.00	—	500.00	—
Departmental . . . . .	5,811.55	6,502.37	11,058.49	7,126.76
General government . . . . .	65.16	1,096.25	259.15	705.66
Protection of persons and property	946.52	57.60	329.01	235.67
Health and sanitation . . . . .	365.28	245.00	625.55	582.01
Highways . . . . .	160.40	—	513.94	238.78
Charities . . . . .	2,755.88	3,059.46	440.70	2,527.56
Soldiers' benefits . . . . .	168.00	1,010.83	888.00	366.00
Schools . . . . .	993.92	1,033.23	7,272.14	2,458.58
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	730.00	—
Unclassified . . . . .	356.39	—	—	12.50
Public service enterprises	—	16,628.35	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	16,628.35	—	—
All other . . . . .	—	—	—	—
Cemeteries . . . . .	1,154.39	—	3,426.54	—
Interest . . . . .	4,314.19	4,514.81	2,673.82	30,731.88
On sinking funds . . . . .	—	—	—	—
On trust and investment funds	696.00	717.04	500.00	28,850.20
All other . . . . .	3,618.19	3,797.77	2,173.82	1,881.68
NON-REVENUE.	\$398,539.35	\$239,260.95	\$210,448.07	\$175,945.90
Offsets to outlays . . . . .	2,941.26	27,212.98	7,571.51	—
Departmental . . . . .	2,941.26	27,212.98	7,571.51	—
Public service enterprises	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>315,000.00</b>	<b>182,037.00</b>	<b>125,000.00</b>	<b>90,000.00</b>
Loans, general purposes . . . . .	—	10,000.00	—	—
Loans, public service enterprises	—	2,000.00	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	315,000.00	170,000.00	125,000.00	90,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums . . . . .	—	37.00	—	—
<b>Transfers</b>	<b>—</b>	<b>6,891.32</b>	<b>3,969.27</b>	<b>14,837.65</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	—	6,891.32	3,969.27	14,837.65
<b>Refunds</b>	<b>561.64</b>	<b>263.55</b>	<b>396.03</b>	<b>240.22</b>
<b>Agency, trust, and investment</b>	<b>80,036.45</b>	<b>22,856.10</b>	<b>73,511.26</b>	<b>70,868.03</b>
Taxes and licenses for State . . . . .	20,655.00	6,992.38	14,450.00	7,905.00
Taxes for county . . . . .	56,083.83	6,833.33	23,932.96	7,954.81
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,297.62	9,030.39	2,433.04	30,654.47
All other . . . . .	—	—	32,695.26	24,353.75
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$532,696.10	\$253,322.50	\$297,412.82	\$227,438.71
Premiums . . . . .	—	37.00	—	—
Municipal indebtedness . . . . .	315,000.00	182,000.00	125,000.00	90,000.00
Transfers and refunds . . . . .	561.64	7,154.87	4,365.30	15,077.87
Agency, trust, and investment . . . . .	80,036.45	22,856.10	73,511.26	70,868.03
<b>Total receipts</b>	<b>\$928,294.19</b>	<b>\$465,370.47</b>	<b>\$500,289.38</b>	<b>\$403,384.61</b>
Balance on hand, including funds . . . . .	9,224.01	4,788.11	15,553.58	7,774.21
<b>GRAND TOTAL</b>	<b>\$937,518.20</b>	<b>\$470,158.58</b>	<b>\$515,842.96</b>	<b>\$411,158.82</b>

## Graded According to Population of 1925—Continued.

PAYMENTS.	Barnstable POPULATION 5,774	Randolph POPULATION 5,644	Wareham POPULATION 5,594	Easton POPULATION 5,333
<b>Maintenance</b> . . . . .	<b>\$320,147.45</b>	<b>\$157,245.40</b>	<b>\$225,358.34</b>	<b>\$184,686.53</b>
<i>Departmental</i> . . . . .	<i>318,344.76</i>	<i>147,350.01</i>	<i>220,817.37</i>	<i>184,650.20</i>
General government . . . . .	27,566.83	13,110.42	13,404.91	10,228.50
Protection of persons and property . . . . .	36,407.48	11,351.70	17,539.63	10,707.09
Health and sanitation . . . . .	12,779.47	5,975.31	10,352.68	8,405.71
Highways . . . . .	47,600.49	24,094.90	41,291.71	30,440.33
Charities . . . . .	30,987.38	9,456.47	19,834.11	15,578.84
Soldiers' benefits . . . . .	4,206.49	3,046.83	2,862.89	1,846.50
Schools . . . . .	146,705.52	76,543.11	107,013.39	104,227.70
Libraries . . . . .	1,000.00	440.05	2,000.00	—
Recreation . . . . .	4,584.03	—	3,036.79	4.06
Pensions . . . . .	—	—	—	491.04
Unclassified . . . . .	6,507.07	3,331.22	3,481.26	2,720.43
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>9,895.39</i>	<i>190.38</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	9,895.39	—	—
All other . . . . .	—	—	190.38	—
<i>Cemeteries</i> . . . . .	<i>1,802.69</i>	<i>—</i>	<i>4,350.59</i>	<i>—</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>36.33</i>
<b>Interest</b> . . . . .	<b>15,458.94</b>	<b>8,830.06</b>	<b>5,914.57</b>	<b>2,478.68</b>
<i>Loans, general purposes</i> . . . . .	<i>15,458.94</i>	<i>8,664.06</i>	<i>5,914.57</i>	<i>2,478.68</i>
<i>Loans, public service enterprises</i> . . . . .	<i>—</i>	<i>166.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>145,909.08</b>	<b>85,197.97</b>	<b>41,436.85</b>	<b>19,959.62</b>
<i>Departmental</i> . . . . .	<i>143,934.28</i>	<i>76,578.30</i>	<i>41,436.85</i>	<i>19,959.62</i>
General government . . . . .	7,751.85	15,220.66	3,326.60	—
Protection of persons and property . . . . .	—	1,171.08	—	—
Health and sanitation . . . . .	1,599.56	—	—	—
Highways . . . . .	119,759.94	53,433.46	25,924.41	19,356.77
Charities . . . . .	1,974.00	—	—	—
Schools . . . . .	10,514.60	6,753.10	10,400.59	602.85
Libraries . . . . .	—	—	—	—
Recreation . . . . .	2,334.33	—	1,785.25	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>8,619.67</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	8,619.67	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>1,974.80</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>353,000.00</b>	<b>166,000.00</b>	<b>147,000.00</b>	<b>90,000.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>38,000.00</i>	<i>16,000.00</i>	<i>22,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>315,000.00</i>	<i>150,000.00</i>	<i>125,000.00</i>	<i>90,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>—</b>	<b>6,891.32</b>	<b>3,969.27</b>	<b>14,837.65</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>—</i>	<i>6,891.32</i>	<i>3,969.27</i>	<i>14,837.65</i>
<b>Refunds</b> . . . . .	<b>561.64</b>	<b>263.55</b>	<b>396.03</b>	<b>240.22</b>
<b>Agency, trust, and investment</b> . . . . .	<b>80,105.63</b>	<b>14,821.94</b>	<b>73,551.11</b>	<b>82,876.35</b>
<i>Taxes and licenses for State</i> . . . . .	<i>20,655.00</i>	<i>6,992.38</i>	<i>14,450.00</i>	<i>7,905.00</i>
<i>Taxes for county</i> . . . . .	<i>56,083.83</i>	<i>6,833.33</i>	<i>25,932.96</i>	<i>7,954.81</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>3,366.80</i>	<i>996.23</i>	<i>2,433.04</i>	<i>42,662.79</i>
<i>All other</i> . . . . .	<i>—</i>	<i>—</i>	<i>32,735.11</i>	<i>24,353.75</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$335,606.39	\$166,075.46	\$231,272.91	\$187,165.21
Permanent debt (except from sinking funds) . . . . .	38,000.00	16,000.00	22,000.00	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	145,909.08	85,197.97	41,436.85	19,959.62
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	315,000.00	150,000.00	125,000.00	90,000.00
Transfers (except to sinking funds) and refunds . . . . .	561.64	7,154.87	4,365.30	15,077.87
Agency, trust, and investment . . . . .	80,105.63	14,821.94	73,551.11	82,876.35
<b>Total payments</b> . . . . .	<b>\$915,182.74</b>	<b>\$439,250.24</b>	<b>\$497,626.17</b>	<b>\$395,079.05</b>
<i>Balance on hand, including funds</i> . . . . .	<i>22,335.46</i>	<i>30,908.34</i>	<i>18,216.79</i>	<i>16,079.77</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$937,518.20</b>	<b>\$470,158.58</b>	<b>\$515,842.96</b>	<b>\$411,158.82</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.		Orange POPULATION 5,141	Monson POPULATION 5,089
REVENUE.		\$236,497.08	\$156,218.54
General . . . . .		199,369.90	135,844.17
<i>Taxes</i> . . . . .		198,024.23	133,243.84
Property, poll, and income . . . . .		178,652.46	124,876.79
Corporation, bank, etc. . . . .		19,371.77	8,367.05
<i>Licenses and permits</i> . . . . .		188.00	257.50
<i>Fines and forfeits</i> . . . . .		92.15	220.00
<i>Grants and gifts</i> . . . . .		1,065.52	2,122.83
For expenses . . . . .		1,065.52	2,122.83
For outlays . . . . .		—	—
<i>All other</i> . . . . .		—	—
Commercial . . . . .		37,127.18	20,374.37
<i>Special assessments</i> . . . . .		135.28	—
To meet expenses . . . . .		—	—
To meet outlays . . . . .		135.28	—
<i>Privileges</i> . . . . .		—	—
<i>Departmental</i> . . . . .		15,665.12	6,052.23
General government . . . . .		2,570.00	185.29
Protection of persons and property . . . . .		250.75	18.00
Health and sanitation . . . . .		1,675.61	37.71
Highways . . . . .		532.28	55.00
Charities . . . . .		5,337.76	3,629.12
Soldiers' benefits . . . . .		508.00	164.00
Schools . . . . .		4,702.00	1,943.11
Libraries . . . . .		81.47	—
Recreation . . . . .		5.00	—
Unclassified . . . . .		2.25	20.00
<i>Public service enterprises</i> . . . . .		15,130.00	10,693.79
Electric light . . . . .		—	—
Water . . . . .		15,130.00	10,693.79
All other . . . . .		—	—
<i>Cemeteries</i> . . . . .		3,704.58	2,530.63
<i>Interest</i> . . . . .		2,492.20	1,097.72
On sinking funds . . . . .		—	—
On trust and investment funds . . . . .		621.87	—
All other . . . . .		1,870.33	1,097.72
NON-REVENUE.		\$264,444.02	\$88,407.07
Offsets to outlays . . . . .		2,250.00	—
<i>Departmental</i> . . . . .		2,250.00	—
<i>Public service enterprises</i> . . . . .		—	—
<i>Cemeteries</i> . . . . .		—	—
Municipal indebtedness . . . . .		230,000.00	75,000.00
<i>Loans, general purposes</i> . . . . .		—	—
<i>Loans, public service enterprises</i> . . . . .		—	—
<i>Loans, cemeteries</i> . . . . .		—	—
<i>Bonds refunded, current year</i> . . . . .		—	—
<i>Temporary loans (including revenue loans)</i> . . . . .		230,000.00	75,000.00
<i>Unpaid warrants or orders, current year</i> . . . . .		—	—
<i>Premiums</i> . . . . .		—	—
Transfers . . . . .		2,604.23	—
<i>From sinking funds</i> . . . . .		—	—
<i>All other</i> . . . . .		2,604.23	—
Refunds . . . . .		768.51	120.75
Agency, trust, and investment . . . . .		23,821.28	13,286.32
<i>Taxes and licenses for State</i> . . . . .		7,820.00	4,930.00
<i>Taxes for county</i> . . . . .		16,314.11	5,837.45
<i>Reimbursements for grade crossings</i> . . . . .		—	—
<i>Sinking and other permanent funds</i> . . . . .		4,687.17	2,518.87
<i>All other</i> . . . . .		—	—
RECAPITULATION.			
Revenue and offsets to outlays . . . . .		\$238,747.08	\$156,218.54
Premiums . . . . .		—	—
Municipal indebtedness . . . . .		230,000.00	75,000.00
Transfers and refunds . . . . .		3,372.74	120.75
Agency, trust, and investment . . . . .		28,821.28	13,286.32
<b>Total receipts</b> . . . . .		<b>\$500,941.10</b>	<b>\$244,625.61</b>
Balance on hand, including funds . . . . .		26,809.36	14,106.43
<b>GRAND TOTAL</b> . . . . .		<b>\$527,750.46</b>	<b>\$258,732.04</b>

## Graded According to Population of 1925 — Continued.

	PAYMENTS.	Orange POPULATION 5,141	Monson POPULATION 5,089
<b>Maintenance . . . . .</b>		<b>\$205,492.83</b>	<b>\$127,317.64</b>
<i>Departmental . . . . .</i>		<i>191,758.84</i>	<i>120,050.56</i>
General government . . . . .		13,298.59	7,428.24
Protection of persons and property . . . . .		16,841.63	6,572.94
Health and sanitation . . . . .		8,260.80	2,162.45
Highways . . . . .		36,712.25	19,199.07
Charities . . . . .		13,060.41	12,687.15
Soldiers' benefits . . . . .		761.38	238.14
Schools . . . . .		88,539.46	69,455.78
Libraries . . . . .		6,450.52	500.00
Recreation . . . . .		2,522.61	—
Pensions . . . . .		678.00	—
Unclassified . . . . .		4,613.19	1,806.59
<i>Public service enterprises . . . . .</i>		<i>8,552.71</i>	<i>3,961.66</i>
Electric light . . . . .		—	—
Water . . . . .		8,552.71	3,961.66
All other . . . . .		—	—
<i>Cemeteries . . . . .</i>		<i>5,201.28</i>	<i>3,305.62</i>
<i>Administration of trust funds . . . . .</i>		<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>		<b>12,406.62</b>	<b>7,429.25</b>
<i>Loans, general purposes . . . . .</i>		<i>12,406.62</i>	<i>6,590.60</i>
<i>Loans, public service enterprises . . . . .</i>		<i>—</i>	<i>838.75</i>
<i>Loans, cemeteries . . . . .</i>		<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>		<b>13,023.05</b>	<b>8,315.96</b>
<i>Departmental . . . . .</i>		<i>11,218.96</i>	<i>8,315.96</i>
General government . . . . .		—	1,816.26
Protection of persons and property . . . . .		1,015.12	—
Health and sanitation . . . . .		2,237.22	—
Highways . . . . .		6,522.49	6,499.70
Charities . . . . .		—	—
Schools . . . . .		1,444.13	—
Libraries . . . . .		—	—
Recreation . . . . .		—	—
Unclassified . . . . .		—	—
<i>Public service enterprises . . . . .</i>		<i>1,284.42</i>	<i>—</i>
Electric light . . . . .		—	—
Water . . . . .		1,284.42	—
All other . . . . .		—	—
<i>Cemeteries . . . . .</i>		<i>519.67</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>		<b>231,700.00</b>	<b>86,000.00</b>
<i>From sinking funds . . . . .</i>		<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>		<i>17,700.00</i>	<i>16,000.00</i>
<i>Bonds refunded, current year . . . . .</i>		<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>		<i>214,000.00</i>	<i>70,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>		<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>		<b>2,604.23</b>	<b>—</b>
<i>To sinking funds from revenue . . . . .</i>		<i>—</i>	<i>—</i>
<i>All other . . . . .</i>		<i>2,604.23</i>	<i>—</i>
<b>Refunds . . . . .</b>		<b>768.51</b>	<b>120.75</b>
<b>Agency, trust, and investment . . . . .</b>		<b>28,944.59</b>	<b>13,286.32</b>
<i>Taxes and licenses for State . . . . .</i>		<i>7,820.00</i>	<i>4,930.00</i>
<i>Taxes for county . . . . .</i>		<i>16,314.11</i>	<i>5,837.45</i>
<i>Expenditures for grade crossings . . . . .</i>		<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>		<i>4,810.48</i>	<i>2,518.87</i>
<i>All other . . . . .</i>		<i>—</i>	<i>—</i>

## RECAPITULATION.

Maintenance and interest . . . . .	\$217,899.45	\$134,746.89
Permanent debt (except from sinking funds) . . . . .	17,700.00	16,000.00
Sinking fund requirements from revenue . . . . .	—	—
Outlays . . . . .	13,023.05	8,315.96
Permanent debt from sinking funds . . . . .	—	—
Bonds refunded, current year . . . . .	—	—
Temporary loans . . . . .	214,000.00	70,000.00
Transfers (except to sinking funds) and refunds . . . . .	3,372.74	120.75
Agency, trust, and investment . . . . .	28,944.59	13,286.32
<b>Total payments . . . . .</b>	<b>\$494,939.83</b>	<b>\$242,469.92</b>
<i>Balance on hand, including funds . . . . .</i>	<i>32,810.63</i>	<i>16,262.12</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$527,750.46</b>	<b>\$258,732.04</b>

TABLE I. — *Summary of Financial Transactions. Towns*

## AGGREGATE RECEIPTS (79 TOWNS).

POPULATION  
828,467

REVENUE.		\$50,798,185.92
<b>General</b>		<b>41,640,860.31</b>
<i>Taxes</i>		<i>40,916,974.69</i>
Property, poll, and income		38,459,689.32
Corporation, bank, etc.		2,457,285.37
<i>Licenses and permits</i>		<i>103,375.71</i>
<i>Fines and forfeits</i>		<i>112,748.91</i>
<i>Grants and gifts</i>		<i>506,373.26</i>
For expenses		375,156.33
For outlays		131,216.93
<i>All other</i>		<i>1,387.74</i>
<b>Commercial</b>		<b>9,157,325.61</b>
<i>Special assessments</i>		<i>460,029.87</i>
To meet expenses		54,822.69
To meet outlays		405,207.18
<i>Privileges</i>		<i>4,875.99</i>
<i>Departmental</i>		<i>1,494,394.89</i>
General government		97,906.96
Protection of persons and property		60,360.17
Health and sanitation		305,544.34
Highways		54,590.98
Charities		497,550.73
Soldiers' benefits		47,571.40
Schools		318,787.80
Libraries		28,821.57
Recreation		15,405.42
Unclassified		<sup>1</sup> 67,855.52
<i>Public service enterprises</i>		<i>6,208,821.91</i>
Electric light		<sup>2</sup> 2,816,511.37
Water		3,347,232.23
All other		45,078.31
<i>Cemeteries</i>		<i>208,868.26</i>
<i>Interest</i>		<i>780,334.69</i>
On sinking funds		54,515.74
On trust and investment funds		173,736.98
All other		552,081.97

## NON-REVENUE.

\$37,512,970.68

<b>Offsets to outlays</b>		<b>739,377.51</b>
<i>Departmental</i>		<i>623,238.46</i>
<i>Public service enterprises</i>		<i>116,139.05</i>
<i>Cemeteries</i>		<i>—</i>
<b>Municipal indebtedness</b>		<b>30,312,247.41</b>
<i>Loans, general purposes</i>		<i>3,824,500.00</i>
<i>Loans, public service enterprises</i>		<i>630,700.00</i>
<i>Loans, cemeteries</i>		<i>—</i>
<i>Bonds refunded, current year</i>		<i>15,000.00</i>
<i>Temporary loans (including revenue loans)</i>		<i>25,745,000.00</i>
<i>Unpaid warrants or orders, current year</i>		<i>66,875.50</i>
<i>Premiums</i>		<i>30,173.91</i>
<b>Transfers</b>		<b>907,279.03</b>
<i>From sinking funds</i>		<i>483,500.00</i>
<i>All other</i>		<i>423,779.03</i>
<b>Refunds</b>		<b>97,349.13</b>
<b>Agency, trust, and investment</b>		<b>5,456,717.60</b>
<i>Taxes and licenses for State</i>		<i>1,621,641.38</i>
<i>Taxes for county</i>		<i>1,962,793.81</i>
<i>Reimbursements for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>1,791,002.07</i>
<i>All other</i>		<i>81,280.34</i>

## RECAPITULATION.

Revenue and offsets to outlays		\$51,537,563.43
Premiums		30,173.91
Municipal indebtedness		30,232,073.50
Transfers and refunds		1,004,628.16
Agency, trust, and investment		5,456,717.60
<b>Total receipts</b>		<b>\$88,311,156.60</b>
<i>Balance on hand, including funds</i>		<i>6,982,343.52</i>
<b>GRAND TOTAL</b>		<b>\$95,293,500.12</b>

<sup>1</sup> Includes \$189.02 from administration of trust funds.<sup>2</sup> Includes gas. See footnotes on pp. 84 and 98.

## Graded According to Population of 1925 — Concluded.

AGGREGATE PAYMENTS (79 TOWNS).		POPULATION 828,467
<b>Maintenance</b>		<b>\$37,334,442.93</b>
<i>Departmental</i>		<i>33,025,422.33</i>
General government		2,211,813.59
Protection of persons and property		4,800,508.16
Health and sanitation		2,386,995.42
Highways		5,139,875.82
Charities		<sup>1</sup> 2,214,487.11
Soldiers' benefits		281,522.25
Schools		14,037,640.99
Libraries		688,490.94
Recreation		723,883.95
Pensions		103,652.11
Unclassified		484,549.99
<i>Public service enterprises</i>		<i>3,997,191.10</i>
Electric light		<sup>2</sup> 2,094,624.16
Water		1,859,833.38
All other		42,733.56
<i>Cemeteries</i>		<i>306,445.29</i>
<i>Administration of trust funds</i>		<i>5,584.21</i>
<b>Interest</b>		<b>2,629,814.32</b>
<i>Loans, general purposes</i>		<i>2,137,096.51</i>
<i>Loans, public service enterprises</i>		<i>492,395.31</i>
<i>Loans, cemeteries</i>		<i>322.50</i>
<b>Outlays</b>		<b>11,721,437.95</b>
<i>Departmental</i>		<i>9,732,716.38</i>
General government		1,025,665.03
Protection of persons and property		430,706.66
Health and sanitation		1,554,499.03
Highways		3,700,784.39
Charities		<sup>3</sup> 38,301.16
Schools		2,339,059.98
Libraries		223,245.72
Recreation		172,691.17
Unclassified		249,763.24
<i>Public service enterprises</i>		<i>1,959,595.30</i>
Electric light		<sup>2</sup> 680,729.48
Water		1,277,675.52
All other		1,190.30
<i>Cemeteries</i>		<i>29,126.27</i>
<b>Municipal indebtedness</b>		<b>30,607,921.38</b>
<i>From sinking funds</i>		<i>483,500.00</i>
<i>From revenue and other sources</i>		<i><sup>4</sup> 4,235,454.80</i>
<i>Bonds refunded, current year</i>		<i>15,000.00</i>
<i>Temporary loans (including revenue loans)</i>		<i>25,840,000.00</i>
<i>Warrants or orders, previous years</i>		<i>33,966.58</i>
<b>Transfers</b>		<b>907,279.03</b>
<i>To sinking funds from revenue</i>		<i>41,134.96</i>
<i>All other</i>		<i>866,144.07</i>
<b>Refunds</b>		<b>97,349.13</b>
<b>Agency, trust, and investment</b>		<b>4,957,628.19</b>
<i>Taxes and licenses for State</i>		<i>1,621,641.38</i>
<i>Taxes for county</i>		<i>1,962,793.81</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>1,292,349.42</i>
<i>All other</i>		<i>80,843.58</i>

## RECAPITULATION.

Maintenance and interest	\$39,964,257.25
Permanent debt (except from sinking funds)	4,235,454.80
Sinking fund requirements from revenue	41,134.96
Outlays	11,721,437.95
Permanent debt from sinking funds	483,500.00
Bonds refunded, current year	15,000.00
Temporary loans	25,873,966.58
Transfers (except to sinking funds) and refunds	963,493.20
Agency, trust, and investment	4,957,628.19
<b>Total payments</b>	<b>\$88,255,872.93</b>
Balance on hand, including funds	7,037,627.19
<b>GRAND TOTAL</b>	<b>\$95,293,500.12</b>

<sup>1</sup> Includes \$178,744.77 for municipal general hospitals.<sup>2</sup> Includes gas. See footnotes on pp. 85 and 99.<sup>3</sup> Includes \$9,787.03 for municipal general hospitals.<sup>4</sup> Includes \$35,343.96 paid from offsets to outlays; \$2,880 paid to the county for debt incurred for bridge purposes.





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## DIVISION B

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### INDEBTEDNESS

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TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1928.*

	TOWNS. (Population over 5,000)	Totals	Loans for General Purposes	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Revenue	Other	
Brookline	.	\$1,856,300.00	\$1,429,200.00	\$427,100.00	—	—	—	—
Watertown	.	2,342,000.00	1,888,000.00	224,000.00	—	\$200,000.00	\$30,000.00	—
Arlington	.	1,822,204.06	1,417,500.00	165,500.00	—	200,000.00	—	\$39,204.06
Framingham	.	2,400,000.00	1,669,000.00	391,000.00	—	400,000.00	—	—
Methuen	.	1,176,760.00	801,500.00	75,200.00	—	300,000.00	—	—
Weymouth	.	975,500.00	762,000.00	113,500.00	—	100,000.00	—	—
Winthrop	.	924,300.00	636,300.00	88,000.00	—	200,000.00	—	—
Wakefield	.	1,537,500.00	917,000.00	445,500.00	—	175,000.00	—	—
Southbridge	.	363,080.00	263,080.00	—	—	100,000.00	—	—
West Springfield	.	1,804,000.00	1,396,000.00	228,000.00	—	180,000.00	—	—
Belmont	.	1,410,000.00	1,209,500.00	200,500.00	—	—	—	—
Greenfield	.	595,750.00	420,000.00	175,750.00	—	125,000.00	—	—
Milford	.	275,000.00	150,000.00	—	—	—	—	—
Clinton	.	246,000.00	202,000.00	18,000.00	\$1,000.00	25,000.00	—	—
Norwood	.	1,312,788.84	1,112,600.00	70,000.00	—	125,000.00	—	5,188.84
Dedham	.	339,250.00	339,250.00	—	—	—	—	—
Adams	.	533,500.00	533,500.00	—	—	—	—	—
Webster	.	836,500.00	661,500.00	—	—	175,000.00	—	—
Brantree	.	840,000.00	640,000.00	50,000.00	—	150,000.00	—	—
Plymouth	.	424,425.80	387,000.00	35,333.30	—	—	—	2,092.50
Natick	.	916,565.00	540,565.00	141,000.00	—	235,000.00	—	—
Milton	.	1,340,000.00	824,000.00	391,000.00	—	75,000.00	50,000.00	—
Saugus	.	380,000.00	172,500.00	32,500.00	—	175,000.00	—	—
Danvers	.	676,000.00	281,000.00	395,000.00	—	—	—	—
Easthampton	.	64,000.00	64,000.00	—	—	—	—	—
Winchester	.	710,000.00	692,000.00	12,000.00	—	—	6,000.00	—
Amesbury	.	588,000.00	239,000.00	199,000.00	—	150,000.00	—	—
Palmer	.	316,800.00	241,802.00	—	—	75,000.00	—	—
Farhaven	.	335,695.00	245,695.00	—	—	90,000.00	—	—
Andover	.	486,000.00	441,000.00	45,000.00	—	—	—	—
Northbridge	.	276,489.08	272,000.00	—	—	—	—	—
North Attleborough	.	251,000.00	168,000.00	83,000.00	—	—	—	—
Athol	.	475,200.00	300,200.00	175,000.00	—	—	—	—
Bridgewater	.	581,000.00	95,000.00	461,000.00	—	25,000.00	—	—
Middleborough	.	323,000.00	177,000.00	66,000.00	—	80,000.00	—	—
Stoneman	.	336,000.00	233,000.00	33,000.00	—	100,000.00	—	—
Wellesley	.	1,271,500.00	981,500.00	290,000.00	—	—	—	—





TABLE III. — *Relation of Indebtedness to Valuation — 1928.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1928, together with the supplemental assessment of December, 1928, exclusive of the non-resident bank stock as reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

Towns. (Population over 5,000)	Popu- lation of 1925	Percent- age of Net Debt of Valua- tion	Valuation of 1928	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Bridgewater . . . . .	9,468	10.1	\$5,496,023	\$556,000.00	—	\$556,000.00
2 Hudson . . . . .	8,130	7.2	7,259,352	524,200.00	—	524,200.00
3 Wakefield . . . . .	15,611	6.0	22,643,725	1,362,500.00	—	1,362,500.00
4 Framingham . . . . .	21,078	5.9	34,642,360	2,060,000.00	—	2,060,000.00
5 Webster . . . . .	13,389	5.5	12,040,055	661,500.00	—	661,500.00
6 Agawam . . . . .	6,290	5.5	9,072,507	497,500.00	—	497,500.00
7 Dartmouth . . . . .	9,026	5.4	12,437,025	671,000.00	—	671,000.00
8 West Springfield . . . . .	15,326	5.3	27,832,001	1,624,000.00	\$150,000.00	1,474,000.00
9 Danvers . . . . .	11,798	4.9	12,293,950	676,000.00	73,466.26	602,533.74
10 Shrewsbury . . . . .	5,819	4.7	7,708,497	365,850.00	—	365,850.00
11 Natick . . . . .	12,871	4.7	13,315,200	681,565.00	49,633.95	631,931.05
12 Franklin . . . . .	7,055	4.7	9,175,186	430,000.00	—	430,000.00
13 Norwood . . . . .	14,151	4.3	27,444,155	1,182,600.00	—	1,182,600.00
14 Monson . . . . .	5,089	4.3	3,186,775	137,000.00	—	137,000.00
15 Watertown . . . . .	25,480	4.2	50,830,935	2,142,000.00	—	2,142,000.00
16 Ipswich . . . . .	6,055	4.2	7,833,601	329,800.00	—	329,800.00
17 Methuen . . . . .	20,606	4.2	19,989,910	876,760.00	43,522.62	833,237.38
18 Winchendon . . . . .	6,173	4.0	5,873,855	235,700.00	—	235,700.00
19 Lexington . . . . .	7,785	4.0	18,525,910	740,450.00	—	740,450.00
20 Adams . . . . .	13,525	3.9	13,530,150	533,500.00	—	533,500.00
21 Spencer . . . . .	6,523	3.9	4,537,688	178,600.00	—	178,600.00
22 Athol . . . . .	9,602	3.9	10,768,559	475,200.00	53,130.37	422,069.63
23 Wellesley . . . . .	9,049	3.9	32,992,970	1,271,500.00	—	1,271,500.00
24 Reading . . . . .	8,693	3.9	15,040,325	579,100.00	—	579,100.00
25 Belmont . . . . .	15,256	3.8	35,384,605	1,410,000.00	55,680.06	1,354,319.94
26 Concord . . . . .	7,056	3.8	8,591,860	538,000.00	211,100.85	326,899.15
27 Milton . . . . .	12,861	3.7	34,097,410	1,265,000.00	—	1,265,000.00
28 Amesbury . . . . .	11,229	3.7	11,812,808	438,000.00	—	438,000.00
29 Maynard . . . . .	7,857	3.7	6,797,160	252,000.00	—	252,000.00
30 Rockland . . . . .	7,966	3.7	8,416,829	310,000.00	—	310,000.00
31 Marblehead . . . . .	8,214	3.5	19,311,140	685,000.00	—	685,000.00
32 Needham . . . . .	8,977	3.3	19,887,185	663,400.00	—	663,400.00
33 Whitman . . . . .	7,857	3.2	8,395,800	272,000.00	—	272,000.00
34 Walpole . . . . .	6,508	3.1	14,330,063	447,500.00	—	447,500.00
35 Orange . . . . .	5,141	3.1	5,506,050	170,900.00	—	170,900.00
36 Braintree . . . . .	13,193	3.1	22,570,375	690,000.00	—	690,000.00
37 Northbridge . . . . .	10,051	2.9	9,235,216	272,000.00	—	272,000.00
38 Winthrop . . . . .	16,158	2.8	25,654,600	724,300.00	—	724,300.00
39 Andover . . . . .	10,291	2.8	17,576,309	486,000.00	—	486,000.00
40 Arlington . . . . .	24,943	2.6	56,476,900	1,583,000.00	99,132.44	1,483,867.56
41 Dracut . . . . .	6,400	2.6	4,175,860	109,000.00	—	109,000.00
42 Swampscott . . . . .	8,953	2.6	22,848,896	585,650.00	—	585,650.00
43 Middleborough . . . . .	9,136	2.5	9,566,415	243,000.00	—	243,000.00
44 Mansfield . . . . .	6,590	2.5	7,792,950	249,500.00	53,894.87	195,605.13
45 Greenfield . . . . .	15,246	2.5	24,102,748	595,750.00	—	595,750.00
46 Hingham . . . . .	6,158	2.4	14,706,140	359,000.00	—	359,000.00
47 No. Attleborough . . . . .	9,790	2.4	10,303,360	251,000.00	—	251,000.00
48 North Andover . . . . .	6,839	2.4	8,345,484	240,000.00	40,000.00	200,000.00
49 Montague . . . . .	7,973	2.4	10,587,447	253,000.00	—	253,000.00
50 Winchester . . . . .	11,565	2.3	31,077,775	710,000.00	—	710,000.00
51 Stoughton . . . . .	7,857	2.3	8,619,377	196,100.00	—	196,100.00
52 Weymouth . . . . .	17,253	2.2	40,238,235	875,500.00	—	875,500.00
53 Stoneham . . . . .	9,084	2.1	12,463,800	266,000.00	—	266,000.00
54 Palmer . . . . .	11,044	2.1	11,739,133	241,800.00	—	241,800.00
55 Fairhaven . . . . .	10,827	2.1	11,955,930	245,695.00	—	245,695.00
56 Chelmsford . . . . .	6,573	2.0	7,696,150	152,703.00	—	152,703.00
57 Ware . . . . .	8,629	1.9	7,578,140	146,600.00	—	146,600.00
58 Uxbridge . . . . .	6,172	1.9	7,465,705	138,500.00	—	138,500.00
59 Grafton . . . . .	6,973	1.8	4,849,308	89,000.00	—	89,000.00
60 Southbridge . . . . .	15,489	1.8	11,635,215	263,080.00	50,000.00	213,080.00
61 Plymouth . . . . .	13,176	1.7	25,352,325	422,333.30	—	422,333.30
62 Ludlow . . . . .	8,802	1.6	10,947,512	174,500.00	—	174,500.00
63 Abington . . . . .	5,882	1.6	5,736,295	90,200.00	—	90,200.00
64 Randolph . . . . .	5,644	1.6	5,592,350	87,000.00	—	87,000.00
65 South Hadley . . . . .	6,609	1.5	10,784,764	166,500.00	—	166,500.00
66 Saugus . . . . .	12,743	1.5	13,622,584	205,000.00	—	205,000.00
67 Dedham . . . . .	13,918	1.4	23,785,400	339,250.00	—	339,250.00
68 Brookline . . . . .	42,681	1.1	162,297,700	1,856,300.00	—	1,856,300.00

TABLE III. — *Relation of Indebtedness to Valuation — 1928 —* Concluded.

Towns. (Population over 5,000)		Popu- lation of 1925	Percent- age of Net Debt of Valua- tion	Valuation of 1928	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69	Millbury . . .	6,441	1.1	\$5,684,950	\$61,500.00	—	\$61,500.00
70	Great Barrington . . .	6,405	1.0	9,402,945	96,000.00	—	96,000.00
71	Milford . . .	14,781	1.0	15,501,495	150,000.00	—	150,000.00
72	Amherst . . .	5,972	1.0	9,103,166	87,300.00	—	87,300.00
73	Canton . . .	5,896	0.8	8,871,635	72,500.00	—	72,500.00
74	Barnstable . . .	5,774	0.8	20,333,200	162,000.00	—	162,000.00
75	Wareham . . .	5,594	0.5	12,019,895	57,500.00	—	57,500.00
76	Easthampton . . .	11,587	0.5	13,672,587	64,000.00	—	64,000.00
77	Clinton . . .	14,180	0.3	15,873,297	221,000.00	\$175,000.00	46,000.00
78	Westborough . . .	6,348	1—	4,379,000	2,000.00	—	2,000.00
79	Easton . . .	5,333	—	5,363,385	—	—	—
79 Towns		828,467	—	\$1,334,587,577	\$39,525,186.30	\$1,054,561.42	\$38,470,624.88

<sup>1</sup> Less than one-tenth of one per cent.

TABLE IV. — *Debt Transactions for 1928 Classified by Character of Obligation.*

NOTE. — The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of deepening Neponset River and Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 80 to 123, under the section "Municipal Indebtedness."

Refunding bonds for the current year were bonds issued for general purposes.

TOWNS. (Population over 5,000)	INCURRED					CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Brookline	—	—	\$1,400,000.00	—	—	\$200,545.00	\$33,100.00	—	\$1,400,000.00	—	—
Watertown	—	—	1,000,000.00	\$30,000.00	—	179,000.00	57,000.00	—	1,000,000.00	—	—
Arlington	\$245,000.00	\$80,000.00	750,000.00	—	—	124,000.00	30,500.00	—	750,000.00	—	\$1,895.11
Frammingham	280,000.00	50,000.00	—	—	\$38,404.06	123,000.00	26,000.00	—	885,000.00	—	—
Methuen	144,000.00	3,000.00	940,000.00	—	—	87,500.00	38,500.00	—	875,000.00	—	—
Weymouth	10,000.00	—	600,000.00	—	—	61,000.00	15,500.00	—	600,000.00	—	—
Wintrop	64,000.00	15,000.00	—	—	—	93,900.00	16,500.00	—	455,000.00	\$70,000.00	—
Wakefield	175,000.00	—	420,000.00	70,000.00	—	81,000.00	49,000.00	—	475,000.00	—	—
Southbridge	—	—	500,000.00	—	—	40,110.00	—	—	440,000.00	—	—
West Springfield	—	—	440,000.00	—	—	174,500.00	14,000.00	—	694,000.00	—	—
Belmont	—	—	654,000.00	—	—	95,000.00	40,000.00	—	400,000.00	—	—
Greenfield	149,000.00	—	400,000.00	—	—	32,000.00	32,000.00	—	400,000.00	—	—
Milford	—	60,000.00	—	—	—	22,000.00	—	—	375,000.00	—	—
Clinton	—	—	400,000.00	—	—	13,000.00	4,500.00	\$1,000.00	385,000.00	—	—
Norwood	195,000.00	—	375,000.00	—	5,188.84	108,700.00	17,000.00	—	625,000.00	—	19,055.68
Dedham	40,000.00	—	600,000.00	—	—	50,975.00	—	—	400,000.00	—	—
Adams	38,500.00	—	400,000.00	—	—	70,500.00	—	—	250,000.00	—	—
Webster	661,500.00	—	250,000.00	—	—	21,871.75	—	—	310,000.00	465,000.00	—
Brantree	—	—	410,000.00	—	—	69,000.00	15,000.00	—	525,000.00	—	—
Plymouth	—	—	425,000.00	—	2,092.50	44,500.00	10,666.66	—	300,000.00	—	—
Natick	\$1,000.00	11,700.00	525,000.00	—	—	50,500.00	20,300.00	—	540,000.00	—	—
Milton	335,000.00	165,000.00	675,000.00	50,000.00	—	68,000.00	18,000.00	—	650,000.00	70,000.00	—
Saugus	9,000.00	—	350,000.00	—	—	16,500.00	3,500.00	—	325,000.00	—	—
Danvers	—	—	210,000.00	—	—	24,000.00	30,700.00	—	210,000.00	—	—
Easthampton	—	—	180,000.00	—	—	14,000.00	—	—	180,000.00	—	—
Winchester	—	—	450,000.00	6,000.00	—	69,500.00	11,000.00	5,000.00	450,000.00	—	—
Amesbury	20,000.00	—	250,000.00	—	—	30,750.00	18,500.00	—	250,000.00	—	—
Palmer	8,000.00	—	275,000.00	—	—	28,800.00	—	—	275,000.00	—	—
Fairhaven	30,000.00	—	340,000.00	—	—	36,305.00	—	—	365,000.00	—	—
Andover	—	—	300,000.00	—	—	76,000.00	14,000.00	—	300,000.00	—	—
Northbridge	—	—	175,000.00	—	4,389.48	23,000.00	—	—	175,000.00	—	—
North Attleborough	—	15,000.00	180,000.00	—	—	24,000.00	7,000.00	—	180,000.00	—	—
Athol	55,000.00	—	290,000.00	—	—	27,000.00	22,000.00	—	290,000.00	—	—
Bridgewater	—	—	125,000.00	—	—	13,000.00	15,000.00	—	135,000.00	—	—
Middleborough	8,000.00	—	210,000.00	—	—	25,000.00	9,000.00	—	190,000.00	—	—
Stonham	45,000.00	5,000.00	300,000.00	—	—	23,000.00	12,000.00	—	270,000.00	—	—
Wellesley	82,000.00	60,000.00	400,000.00	—	—	67,500.00	21,000.00	—	400,000.00	—	—
Dartmouth	—	—	200,000.00	—	—	36,625.00	16,000.00	—	180,000.00	—	—

Needham	-	-	600,000.00	-	-	36,400.00	17,000.00	-	475,000.00	-	
Swampscott	-	25,000.00	350,000.00	-	-	57,050.00	159,000.00	-	350,000.00	-	
Ludlow	-	-	340,000.00	-	-	16,500.00	-	-	330,000.00	-	
Reading	-	-	465,000.00	-	-	64,000.00	24,800.00	-	465,000.00	-	
Ware	-	-	200,000.00	-	-	16,550.00	2,000.00	-	200,000.00	-	
Marblehead	-	29,000.00	200,000.00	-	-	22,000.00	14,000.00	-	200,000.00	-	
Hudson	-	50,000.00	120,000.00	-	-	28,500.00	18,050.00	-	120,000.00	-	
Montague	-	-	215,000.00	-	-	19,000.00	3,000.00	-	215,000.00	-	
Rockland	-	-	250,000.00	-	-	12,000.00	2,000.00	-	250,000.00	-	
Maynard	-	150,000.00	50,000.00	-	-	9,000.00	-	-	50,000.00	-	
Stoughton	-	-	225,000.00	-	-	20,600.00	6,000.00	-	225,000.00	-	
Whitman	-	-	200,000.00	-	-	20,000.00	10,000.00	-	200,000.00	-	
Lexington	-	31,000.00	525,000.00	-	-	67,500.00	29,500.00	1,000.00	525,000.00	-	
Concord	-	180,000.00	350,000.00	-	-	83,000.00	69,000.00	-	325,000.00	-	
Franklin	-	-	265,000.00	-	-	26,000.00	14,000.00	-	265,000.00	-	
Grafton	-	-	150,000.00	-	-	23,270.00	-	-	175,000.00	-	
North Andover	-	-	200,000.00	-	-	33,000.00	2,000.00	-	200,000.00	-	
South Hadley	-	-	110,000.00	-	-	18,500.00	2,000.00	-	110,000.00	-	
Mansfield	-	-	180,000.00	-	-	10,000.00	13,500.00	-	175,000.00	-	
Chelmsford	-	-	170,000.00	-	-	24,027.00	-	-	150,000.00	-	
Spencer	-	-	90,000.00	-	-	12,500.00	3,500.00	-	90,000.00	-	
Walpole	-	-	250,000.00	-	-	42,900.00	10,954.00	-	250,000.00	-	
Millbury	-	-	150,000.00	-	-	24,500.00	-	-	150,000.00	-	
Great Barrington	-	45,000.00	170,000.00	-	16,798.62	20,000.00	-	-	170,000.00	5,551.01	
Dracut	-	55,000.00	205,000.00	-	-	4,000.00	-	-	210,000.00	-	
Westborough	-	-	80,000.00	-	-	39,000.00	-	-	80,000.00	-	
Agawam	-	100,000.00	225,000.00	-	-	37,000.00	5,500.00	-	245,000.00	-	
Winchendon	-	-	175,000.00	-	-	19,800.00	500.00	-	175,000.00	-	
Uxbridge	-	49,000.00	155,000.00	-	-	27,500.00	7,000.00	-	140,000.00	-	
Hingham	-	-	-	-	-	60,000.00	-	-	-	-	
Ipswich	-	4,000.00	200,000.00	-	-	35,500.00	14,350.00	-	150,000.00	-	
Amherst	-	-	50,000.00	-	-	24,100.00	-	-	50,000.00	-	
Canton	-	10,000.00	200,000.00	-	-	14,000.00	10,000.00	-	187,000.00	-	
Abington	-	12,000.00	180,000.00	-	-	3,200.00	6,000.00	-	180,000.00	-	
Shrewsbury	-	-	305,000.00	-	-	30,550.00	10,000.00	-	280,000.00	-	
Barnstable	-	-	315,000.00	-	-	38,000.00	-	-	315,000.00	-	
Randolph	-	2,000.00	160,000.00	-	10,000.00	13,800.00	2,200.00	-	140,000.00	10,000.00	
Wareham	-	-	125,000.00	-	-	22,000.00	-	-	125,000.00	-	
Easton	-	-	90,000.00	-	-	-	-	-	90,000.00	-	
Orange	-	-	230,000.00	-	-	17,700.00	-	-	214,000.00	-	
Monson	-	-	75,000.00	-	-	11,000.00	5,000.00	-	70,000.00	-	
79 Towns	\$ 3,839,500.00	\$630,700.00	\$25,579,000.00	\$166,000.00	\$66,873.50	\$3,449,528.75	\$1,078,120.66	\$7,000.00	\$25,225,000.00	\$615,000.00	\$33,966.58



TABLE V. — *Sinking and Loan Fund Payments to the State — 1928.*

Towns. (Population over 5,000)	AGGREGATES	Deepening Neponset River	METROPOLITAN			
			Totals	Sewer	Park	Water
Brookline . . .	\$48,534.33	—	\$48,534.33	\$29,187.84	\$7,414.97	\$11,931.52
Watertown . . .	16,854.54	—	16,854.54	9,379.69	2,382.84	5,092.01
Arlington . . .	23,132.78	—	23,132.78	14,779.20	4,158.41	4,195.17
Weymouth . . .	1,851.84	—	1,851.84	—	1,851.84	—
Winthrop . . .	10,440.10	—	10,440.10	6,717.82	1,147.76	2,574.52
Wakefield . . .	7,371.16	—	7,371.16	6,296.31	1,074.85	—
Belmont . . .	14,825.88	—	14,825.88	9,483.98	2,780.16	2,561.74
Norwood . . .	1,960.36	\$1,960.36	—	—	—	—
Dedham . . .	6,097.04	1,016.48	5,080.56	4,017.04	1,063.52	—
Braintree . . .	1,086.00	—	1,086.00	—	1,086.00	—
Milton . . .	10,689.06	1,125.39	9,563.67	5,877.15	1,491.06	2,195.46
Saugus . . .	619.18	—	619.18	—	619.18	—
Winchester . . .	9,560.36	—	9,560.36	8,166.76	1,393.60	—
Stoneham . . .	5,217.31	—	5,217.31	3,451.11	590.69	1,175.51
Wellesley . . .	7,568.19	—	7,568.19	6,035.45	1,532.74	—
Needham . . .	15,446.98	—	15,446.98	14,566.34	880.64	—
Swampscott . . .	3,021.71	—	3,021.71	—	1,187.22	1,834.49
Reading . . .	4,215.10	—	4,215.10	4,215.10	—	—
Stoughton . . .	435.64	435.64	—	—	—	—
Lexington . . .	4,465.87	—	4,465.87	3,055.95	—	1,409.92
Walpole . . .	471.94	471.94	—	—	—	—
Hingham . . .	628.79	—	628.79	—	628.79	—
Canton . . .	1,931.23	1,488.42	442.81	—	442.81	—
<b>Totals . . .</b>	<b>\$196,425.39</b>	<b>\$6,498.23</b>	<b>\$189,927.16</b>	<b>\$125,229.74</b>	<b>\$31,727.08</b>	<b>\$32,970.34</b>

The following towns over 5,000 population made no sinking and loan fund payments in 1928 to the State on account of deepening Neponset River and Metropolitan sewer, park and water systems:

Abington	Dracut	Maynard	Randolph
Adams	Easthampton	Methuen	Rockland
Agawam	Easton	Middleborough	Shrewsbury
Amesbury	Fairhaven	Milford	Southbridge
Amherst	Framingham	Millbury	South Hadley
Andover	Franklin	Monson	Spencer
Athol	Grafton	Montague	Uxbridge
Barnstable	Great Barrington	Natick	Ware
Bridgewater	Greenfield	North Andover	Wareham
Chelmsford	Hudson	North Attleborough	Webster
Clinton	Ipswich	Northbridge	Westborough
Concord	Ludlow	Orange	West Springfield
Danvers	Mansfield	Palmer	Whitman
Dartmouth	Marblehead	Plymouth	Winchendon

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1928.*

Towns. (Population over 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Brookline . . .	\$281,304.33	<sup>1</sup> \$232,770.00	—	\$48,534.33	82.7	—	17.3
Watertown . . .	252,854.54	236,000.00	—	16,854.54	93.3	—	6.7
Arlington . . .	167,632.78	139,500.00	\$5,000.00	23,132.78	83.2	3.0	13.8
Framingham . . .	149,000.00	149,000.00	—	—	100.0	—	—
Methuen . . .	98,000.00	<sup>2</sup> 95,000.00	3,000.00	—	96.9	3.1	—
Weymouth . . .	78,351.84	76,500.00	—	1,851.84	97.6	—	2.4
Winthrop . . .	120,840.10	110,400.00	—	10,440.10	91.4	—	8.6
Wakefield . . .	137,371.16	130,000.00	—	7,371.16	94.6	—	5.4
Southbridge . . .	40,110.00	40,110.00	—	—	100.0	—	—
West Springfield . . .	138,500.00	138,500.00	—	—	100.0	—	—
Belmont . . .	121,285.69	<sup>3</sup> 104,622.48	1,837.33	14,825.88	86.3	1.5	12.2
Greenfield . . .	64,000.00	64,000.00	—	—	100.0	—	—
Milford . . .	22,000.00	22,000.00	—	—	100.0	—	—
Clinton . . .	18,500.00	18,500.00	—	—	100.0	—	—
Norwood . . .	127,660.36	125,700.00	—	1,960.36	98.5	—	1.5
Dedham . . .	57,072.04	50,975.00	—	6,097.04	89.3	—	10.7
Adams . . .	55,500.00	55,500.00	—	—	100.0	—	—
Webster . . .	21,871.75	21,871.75	—	—	100.0	—	—
Braintree . . .	85,086.00	84,000.00	—	1,086.00	98.7	—	1.3
Plymouth . . .	55,166.66	55,166.66	—	—	100.0	—	—

<sup>1</sup> Serial loans amounting to \$875 were paid from offsets to outlays.

<sup>2</sup> Serial loans amounting to \$6,000 were paid from offsets to outlays.

<sup>3</sup> Serial loans amounting to \$6,377.52 were paid from offsets to outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1928 —*  
Concluded.

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Natick . . . . .	75,802.97	<sup>1</sup> \$55,500.00	\$20,302.97	—	73.2	26.8	—
Milton . . . . .	96,689.06	86,000.00	—	\$10,689.06	88.9	—	11.1
Saugus . . . . .	20,619.18	20,000.00	—	619.18	97.0	—	3.0
Danvers . . . . .	42,854.66	38,200.00	4,654.66	—	89.1	10.9	—
Easthampton . . . . .	14,000.00	14,000.00	—	—	100.0	—	—
Winchester . . . . .	95,060.36	85,500.00	—	9,560.36	89.9	—	10.1
Amesbury . . . . .	44,250.00	<sup>2</sup> 44,250.00	—	—	100.0	—	—
Palmer . . . . .	28,800.00	28,800.00	—	—	100.0	—	—
Fairhaven . . . . .	36,305.00	36,305.00	—	—	100.0	—	—
Andover . . . . .	48,000.00	<sup>3</sup> 48,000.00	—	—	100.0	—	—
Northbridge . . . . .	23,000.00	23,000.00	—	—	100.0	—	—
North Attleborough . . . . .	31,000.00	31,000.00	—	—	100.0	—	—
Athol . . . . .	49,000.00	49,000.00	—	—	100.0	—	—
Bridgewater . . . . .	28,000.00	28,000.00	—	—	100.0	—	—
Middleborough . . . . .	34,000.00	34,000.00	—	—	100.0	—	—
Stoneham . . . . .	40,217.31	35,000.00	—	5,217.31	87.0	—	13.0
Wellesley . . . . .	96,068.19	88,500.00	—	7,568.19	92.1	—	7.9
Dartmouth . . . . .	52,625.00	52,625.00	—	—	100.0	—	—
Needham . . . . .	68,846.98	53,400.00	—	15,446.98	77.6	—	22.4
Swampscott . . . . .	69,071.71	66,050.00	—	3,021.71	95.6	—	4.4
Ludlow . . . . .	16,500.00	16,500.00	—	—	100.0	—	—
Reading . . . . .	93,015.10	88,800.00	—	4,215.10	95.5	—	4.5
Ware . . . . .	18,550.00	18,550.00	—	—	100.0	—	—
Marblehead . . . . .	36,000.00	36,000.00	—	—	100.0	—	—
Hudson . . . . .	46,550.00	46,550.00	—	—	100.0	—	—
Montague . . . . .	22,000.00	22,000.00	—	—	100.0	—	—
Rockland . . . . .	14,000.00	14,000.00	—	—	100.0	—	—
Maynard . . . . .	9,000.00	9,000.00	—	—	100.0	—	—
Stoughton . . . . .	27,035.64	26,600.00	—	435.64	98.4	—	1.6
Whitman . . . . .	30,000.00	30,000.00	—	—	100.0	—	—
Lexington . . . . .	102,465.87	98,000.00	—	4,465.87	95.6	—	4.4
Concord . . . . .	28,340.00	22,000.00	6,340.00	—	77.6	22.4	—
Franklin . . . . .	40,000.00	40,000.00	—	—	100.0	—	—
Grafton . . . . .	23,270.00	23,270.00	—	—	100.0	—	—
North Andover . . . . .	32,208.56	<sup>4</sup> 32,208.56	—	—	100.0	—	—
South Hadley . . . . .	20,500.00	20,500.00	—	—	100.0	—	—
Mansfield . . . . .	23,500.00	23,500.00	—	—	100.0	—	—
Chelmsford . . . . .	24,027.00	24,027.00	—	—	100.0	—	—
Spencer . . . . .	16,000.00	16,000.00	—	—	100.0	—	—
Walpole . . . . .	54,325.94	53,854.00	—	471.94	99.1	—	0.9
Millbury . . . . .	24,500.00	24,500.00	—	—	100.0	—	—
Great Barrington . . . . .	20,000.00	20,000.00	—	—	100.0	—	—
Dracut . . . . .	4,000.00	4,000.00	—	—	100.0	—	—
Westborough . . . . .	9,000.00	9,000.00	—	—	100.0	—	—
Agawam . . . . .	42,500.00	42,500.00	—	—	100.0	—	—
Winchendon . . . . .	20,300.00	20,300.00	—	—	100.0	—	—
Uxbridge . . . . .	34,500.00	34,500.00	—	—	100.0	—	—
Hingham . . . . .	60,628.79	60,000.00	—	628.79	99.0	—	1.0
Ipswich . . . . .	49,850.00	49,850.00	—	—	100.0	—	—
Amherst . . . . .	26,980.00	<sup>5</sup> 26,980.00	—	—	100.0	—	—
Canton . . . . .	25,931.23	24,000.00	—	1,931.23	92.6	—	7.4
Abington . . . . .	9,200.00	9,200.00	—	—	100.0	—	—
Shrewsbury . . . . .	40,550.00	40,550.00	—	—	100.0	—	—
Barnstable . . . . .	38,000.00	38,000.00	—	—	100.0	—	—
Randolph . . . . .	16,000.00	16,000.00	—	—	100.0	—	—
Wareham . . . . .	22,000.00	22,000.00	—	—	100.0	—	—
Easton . . . . .	—	—	—	—	—	—	—
Orange . . . . .	17,700.00	17,700.00	—	—	100.0	—	—
Monson . . . . .	16,000.00	16,000.00	—	—	100.0	—	—
<b>79 Towns . . . . .</b>	<b>\$4,241,245.80</b>	<b>\$4,003,685.45</b>	<b>\$41,134.96</b>	<b>\$196,425.39</b>	<b>94.4</b>	<b>1.0</b>	<b>4.6</b>

<sup>1</sup> Serial loans amounting to \$7,300 were paid from sale of real estate.<sup>2</sup> Serial loans amounting to \$5,000 were paid from offsets to outlays.<sup>3</sup> Serial loans amounting to \$7,000 were paid from offsets to outlays.<sup>4</sup> Serial loans amounting to \$2,791.44 were paid from offsets to outlays.<sup>5</sup> Includes \$2,880.00 paid Hampshire County on account of Connecticut River Bridge.



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## DIVISION C

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### CASH BALANCES

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TABLE VII. — *Cash Balances.*

Towns. (Population over 5,000)	CASH AT BEGINNING OF 1928					CASH AT END OF 1928						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Brookline	\$498,814.84	\$493,968.44	—	\$3,297.93	\$1,548.47	—	\$540,633.08	\$537,188.47	—	\$2,720.00	\$744.61	—
Watertown	95,981.67	95,891.99	—	89.68	—	—	222,372.59	213,130.18	—	112.42	—	\$9,129.99
Arlington	140,737.81	140,120.81	—	—	—	\$617.00	226,949.09	229,218.09	—	—	1,911.44	5,819.56
Frammingham	376,330.17	375,478.42	—	—	554.76	316.99	195,295.41	194,171.01	—	—	571.44	552.96
Methuen	82,963.89	66,798.22	\$15,165.67	—	—	1,000.00	113,372.46	111,279.24	\$1,793.22	300.00	—	—
Weymouth	420,995.94	414,209.68	—	—	386.26	5,500.00	187,115.48	181,615.48	—	—	—	5,500.00
Winthrop	161,682.26	161,467.77	—	—	—	214.49	172,801.68	172,587.19	—	—	—	214.49
Wakefield	131,804.78	119,627.89	—	—	425.00	11,751.89	120,443.14	102,475.84	—	—	425.00	17,542.30
Southbridge	66,651.24	66,134.66	—	—	50.30	466.28	65,593.24	64,999.97	—	—	126.38	466.89
West Springfield	166,728.90	152,712.38	13,889.37	—	127.15	—	104,358.51	102,240.04	2,098.37	1,460.00	20.10	—
Belmont	70,149.12	69,111.13	382.99	—	—	655.00	95,576.74	92,896.68	180.06	—	—	1,040.00
Greenfield	73,434.05	71,016.43	—	—	2,417.62	—	148,878.69	147,265.92	—	—	1,545.57	67.20
Milford	12,111.07	12,111.07	—	—	—	—	49,925.51	49,925.51	—	—	—	—
Clinton	33,627.00	32,594.93	—	2.07	—	1,030.00	42,734.46	42,032.00	—	2.46	—	700.00
Norwood	176,702.78	169,373.91	—	4,400.00	500.00	2,428.87	81,948.26	73,367.80	—	5,825.00	—	2,755.46
Dedham	97,119.64	93,358.07	—	—	844.91	2,916.66	83,760.61	80,617.21	—	—	804.86	2,338.54
Adams	52,919.41	51,917.20	—	—	1,002.21	—	99,039.09	98,476.76	—	—	562.33	—
Webster	48,942.25	48,929.23	—	—	13.02	—	158,059.50	158,015.85	—	—	43.65	—
Braintree	222,146.41	221,585.68	—	—	560.73	—	167,936.48	167,516.67	—	—	419.81	—
Plymouth	123,945.93	123,945.93	—	—	—	—	109,352.47	109,352.47	—	—	—	—
Natick	160,095.29	160,010.38	—	—	84.91	—	71,582.81	70,777.75	—	—	805.06	—
Milton	52,020.12	40,556.80	—	1,127.76	937.73	9,387.83	394,709.10	381,149.51	—	291.60	869.06	12,398.93
Saugus	25,355.11	24,245.11	—	—	—	1,110.00	31,183.44	30,793.44	—	—	—	390.00
Danvers	137,517.11	137,351.32	—	—	165.79	—	92,046.67	91,767.90	—	—	278.77	—
Eastampton	39,078.26	38,806.58	—	229.89	41.79	—	45,539.15	45,269.33	—	298.53	61.29	—
Winchester	107,983.35	105,513.34	—	—	2,470.01	—	51,536.01	49,529.27	—	—	2,006.74	—
Amesbury	59,658.94	59,583.94	—	—	—	75.00	101,420.65	101,420.65	—	—	—	—
Palmer	97,868.62	97,868.62	—	—	—	—	141,290.07	141,290.07	—	—	—	—
Fairhaven	45,667.05	45,481.21	—	—	—	186.44	26,748.67	26,561.23	—	—	—	187.44
Andover	91,527.48	88,909.66	—	—	2,617.82	—	76,526.63	74,045.31	—	—	2,481.32	—
Northbridge	57,844.49	57,844.49	—	—	—	—	40,293.14	40,293.14	—	—	—	—
North Attleborough	21,489.67	18,692.92	—	—	932.61	1,864.14	42,420.29	39,413.27	—	—	1,054.95	1,952.07
Athol	81,941.48	81,876.24	—	—	—	65.24	76,020.63	75,955.39	—	—	—	65.24
Bridgewater	78,700.56	78,618.98	—	—	33.48	48.10	59,002.39	58,916.98	—	—	37.31	48.10
Middleborough	48,610.06	47,115.69	—	50.00	112.37	1,332.00	21,323.16	20,224.57	—	—	1.32	1,097.27
Stonham	35,900.86	35,793.86	—	—	—	107.00	55,236.74	52,158.96	—	—	—	3,077.78
Wellesley	115,994.41	115,994.41	—	—	—	—	85,314.74	85,314.74	—	—	—	—

Dartmouth	.	.	134,456.14	134,456.14	-	-	-	84,304.08	-	-	-	-	-	
Needham	.	.	135,514.09	134,944.06	-	570.03	-	259,991.93	-	-	-	-	-	
Swanpoole	.	.	87,937.53	87,937.53	-	-	-	116,692.16	-	-	-	-	574.28	
Ludlow	.	.	20,588.69	20,195.49	-	-	393.20	35,055.05	-	-	-	-	2,156.00	
Reading	.	.	24,798.80	21,658.38	-	-	-	47,030.33	-	-	-	-	2,435.75	
Ware	.	.	18,486.06	18,336.82	22.71	46.34	80.19	12,750.99	-	-	-	96.96	85.69	
Marblehead	.	.	93,949.81	89,930.87	-	3,714.07	304.87	160,826.09	-	-	-	2,410.67	154.87	
Hudson	.	.	116,033.27	110,158.24	-	16.55	5,858.48	71,087.28	-	-	-	6.55	5,803.66	
Montague	.	.	15,117.05	15,117.05	-	-	-	49,812.49	-	-	-	-	-	
Rockland	.	.	6,525.65	6,525.65	-	-	-	30,660.63	-	-	-	-	-	
Maynard	.	.	61,557.38	60,257.38	1,300.00	-	-	96,726.44	-	800.00	-	-	-	
Stoughton	.	.	107,448.94	107,448.94	-	-	-	64,774.45	-	-	-	-	-	
Whitman	.	.	30,617.63	30,617.63	-	-	-	15,009.93	-	-	-	-	-	
Lexington	.	.	165,190.59	165,155.62	18.00	-	16.97	120,689.57	-	-	-	-	16.97	
Concord	.	.	49,006.85	48,244.65	-	1,362.20	-	112,053.89	-	-	-	1,040.42	-	
Franklin	.	.	44,117.12	37,084.82	-	7,032.30	-	96,982.85	-	-	-	12,112.83	-	
Grafton	.	.	62,897.67	54,845.09	179.23	6,991.35	242.75	16,791.93	-	623.51	-	77.00	187.75	
North Andover	.	.	54,477.67	53,764.95	-	712.72	-	19,999.80	-	-	-	452.00	-	
South Hadley	.	.	42,580.00	42,116.00	-	442.60	31.00	47,359.86	-	-	-	281.77	662.40	
Mansfield	.	.	4,500.47	2,835.76	-	-	1,664.71	4,627.45	-	-	-	-	2,289.71	
Chelmsford	.	.	208.54	133.54	75.00	-	-	15,526.04	-	-	-	-	-	
Spencer	.	.	91,345.70	90,145.45	-	1,200.25	-	25,182.10	-	-	-	504.69	-	
Walpole	.	.	324,145.82	323,837.44	-	79.58	228.80	62,923.28	-	4.17	-	78.37	294.41	
Millbury	.	.	32,188.84	32,088.84	100.00	-	-	33,122.81	-	-	-	-	-	
Great Barrington	.	.	31,162.87	31,162.87	-	-	-	43,472.98	-	-	-	-	-	
Dracut	.	.	1,612.36	912.55	176.26	523.55	-	11,879.80	-	204.58	-	366.85	-	
Westborough	.	.	54,364.82	53,452.28	-	912.52	-	84,355.89	-	1,742.36	-	15.00	-	
Agawam	.	.	18,331.91	15,976.34	31.84	2,323.73	-	76,474.51	-	101.70	-	2,392.24	-	
Winchendon	.	.	55,067.16	54,888.44	-	178.72	-	53,317.66	-	-	-	166.70	-	
Uxbridge	.	.	10,815.79	10,373.52	8.27	434.00	-	21,345.94	-	10.03	-	1,173.77	-	
Hingham	.	.	363,959.53	361,709.31	-	245.21	2,005.01	203,600.93	-	-	-	486.71	2,442.52	
Ipswich	.	.	27,745.36	27,745.36	-	-	-	88,723.23	-	-	-	27,283.70	-	
Amherst	.	.	66,920.28	65,250.66	1,141.87	527.75	-	58,618.62	-	1,253.23	-	506.71	-	
Canton	.	.	25,589.33	25,589.33	-	-	-	43,815.86	-	150.00	-	-	-	
Abington	.	.	24,101.92	24,101.92	-	-	-	19,058.83	-	-	-	-	-	
Shrewsbury	.	.	169,953.98	168,026.59	-	51.39	1,876.00	184,822.83	-	-	-	46.14	2,956.00	
Barnstable	.	.	9,224.01	9,224.01	-	-	-	22,335.46	-	-	-	-	-	
Randolph	.	.	4,788.11	4,669.47	-	106.92	11.72	30,908.34	-	-	-	2,265.23	-	
Wareham	.	.	15,553.58	15,283.68	-	269.90	-	18,216.79	-	-	-	500.00	-	
Easton	.	.	7,774.21	7,548.46	74.67	151.08	-	16,079.77	-	15.60	-	1,408.65	-	
Orange	.	.	26,809.36	26,809.36	-	-	-	32,810.63	-	-	-	-	-	
Monson	.	.	14,106.43	14,106.43	-	-	-	16,262.12	-	-	-	-	-	
79 Towns	.	.	\$6,982,343.52	\$6,839,294.31	\$29,617.26	\$12,785.20	\$43,719.70	\$56,927.05	\$7,037,627.19	\$6,863,882.15	\$4,071.65	\$15,825.19	\$69,018.25	\$84,829.95



## PART III

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### TOWNS UNDER 5,000 POPULATION





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**DIVISION A**

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**SUMMARY OF FINANCIAL TRANSACTIONS  
FOR THE FISCAL YEAR ENDING  
DECEMBER 31, 1928**

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TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Tewksbury POPULATION 4,985	Foxborough POPULATION 4,934	Auburn POPULATION 4,927	BillERICA POPULATION 4,913
<b>REVENUE.</b>	<b>\$136,725.70</b>	<b>\$220,300.14</b>	<b>\$214,342.65</b>	<b>\$314,436.35</b>
<b>General</b>	<b>130,793.75</b>	<b>206,743.92</b>	<b>203,913.31</b>	<b>269,827.11</b>
<i>Taxes</i>	<i>114,666.66</i>	<i>203,082.05</i>	<i>200,504.43</i>	<i>264,619.08</i>
Property, poll, and income	110,612.51	189,823.87	190,361.50	243,425.86
Corporation, bank, etc.	4,054.15	13,258.18	10,142.93	21,193.22
<i>Licenses and permits</i>	<i>263.00</i>	<i>284.50</i>	<i>159.00</i>	<i>520.00</i>
<i>Fines and forfeits</i>	<i>296.22</i>	<i>217.24</i>	<i>156.55</i>	<i>373.57</i>
<i>Grants and gifts</i>	<i>15,567.87</i>	<i>3,160.13</i>	<i>3,093.33</i>	<i>4,314.46</i>
For expenses	15,567.87	3,160.13	3,093.33	4,314.46
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>5,931.95</b>	<b>13,556.22</b>	<b>10,429.34</b>	<b>44,609.24</b>
<i>Special assessments</i>	<i>879.80</i>	<i>2,718.20</i>	<i>54.76</i>	—
To meet expenses	879.80	139.72	—	—
To meet outlays	—	2,578.48	54.76	—
<i>Privileges</i>	—	—	—	300.00
<i>Departmental</i>	<i>3,087.85</i>	<i>7,503.85</i>	<i>3,318.24</i>	<i>13,923.99</i>
General government	963.42	6.00	320.00	79.32
Protection of persons and property	157.79	24.34	97.00	208.52
Health and sanitation	—	50.00	1,214.30	439.67
Highways	198.31	536.64	38.60	43.77
Charities	1,765.33	6,199.57	1,001.02	9,837.36
Soldiers' benefits	—	192.00	212.50	1,435.50
Schools	3.00	343.47	303.82	1,879.85
Libraries	—	151.83	50.00	—
Recreation	—	—	—	—
Unclassified	—	—	81.00	—
<i>Public service enterprises</i>	—	—	—	21,086.84
Electric light	—	—	—	—
Water	—	—	—	21,086.84
All other	—	—	—	—
<i>Cemeteries</i>	<i>15.00</i>	—	<i>1,942.85</i>	<i>1,576.58</i>
<i>Interest</i>	<i>1,949.50</i>	<i>3,334.17</i>	<i>5,113.49</i>	<i>7,721.83</i>
On sinking funds	—	—	—	—
On trust and investment funds	38.29	556.59	442.35	1,308.66
All other	1,911.01	2,777.58	4,671.14	6,413.17
<b>NON-REVENUE.</b>	<b>\$116,264.29</b>	<b>\$207,457.94</b>	<b>\$242,270.30</b>	<b>\$417,797.03</b>
<b>Offsets to outlays</b>	<b>2,576.00</b>	—	—	<b>22,808.40</b>
<i>Departmental</i>	<i>2,576.00</i>	—	—	<i>21,494.75</i>
<i>Public service enterprises</i>	—	—	—	<i>1,313.65</i>
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>104,000.00</b>	<b>185,500.00</b>	<b>222,355.58</b>	<b>150,000.00</b>
<i>Loans, general purposes</i>	<i>12,000.00</i>	<i>5,500.00</i>	<i>111,500.00</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>92,000.00</i>	<i>180,000.00</i>	<i>110,000.00</i>	<i>150,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	<i>855.58</i>	—
<b>Transfers</b>	<b>345.02</b>	<b>1,217.13</b>	<b>3,501.57</b>	<b>97,192.58</b>
<i>From sinking funds</i>	—	—	—	<i>90,000.00</i>
<i>All other</i>	<i>345.02</i>	<i>1,217.13</i>	<i>3,501.57</i>	<i>7,192.58</i>
<b>Refunds</b>	<b>214.83</b>	<b>145.58</b>	<b>60.27</b>	<b>24,129.16</b>
<b>Agency, trust, and investment</b>	<b>9,128.44</b>	<b>20,595.23</b>	<b>16,352.88</b>	<b>123,666.89</b>
<i>Taxes and licenses for State</i>	<i>3,910.00</i>	<i>6,970.00</i>	<i>6,800.00</i>	<i>12,410.00</i>
<i>Taxes for county</i>	<i>4,117.06</i>	<i>6,833.33</i>	<i>7,757.00</i>	<i>13,067.19</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,101.38</i>	<i>869.90</i>	<i>1,795.88</i>	<i>98,189.70</i>
<i>All other</i>	—	<i>5,922.00</i>	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$139,301.70	\$220,300.14	\$214,342.65	\$337,244.75
Premiums	—	—	855.58	—
Municipal indebtedness	104,000.00	185,500.00	221,500.00	150,000.00
Transfers and refunds	559.85	1,362.71	3,561.84	121,321.74
Agency, trust, and investment	9,128.44	20,595.23	16,352.88	123,666.89
<b>Total receipts</b>	<b>\$252,989.99</b>	<b>\$427,758.08</b>	<b>\$456,612.95</b>	<b>\$732,233.38</b>
Balance on hand, including funds	6,232.01	16,468.27	29,585.70	60,676.37
<b>GRAND TOTAL</b>	<b>\$259,222.00</b>	<b>\$444,226.35</b>	<b>\$486,198.65</b>	<b>\$792,909.75</b>

*Graded According to Population of 1925.*

PAYMENTS.	Tewksbury POPULATION 4,985	Foxborough POPULATION 4,934	Auburn POPULATION 4,927	Billerica POPULATION 4,913
<b>Maintenance</b>	<b>\$112,145.30</b>	<b>\$145,672.60</b>	<b>\$172,719.73</b>	<b>\$273,858.43</b>
<i>Departmental</i>	<i>112,067.30</i>	<i>145,672.60</i>	<i>170,163.07</i>	<i>251,486.08</i>
General government	10,240.21	8,560.36	8,620.23	22,178.70
Protection of persons and property	8,056.21	17,544.45	6,824.08	34,910.71
Health and sanitation	3,015.62	4,001.39	4,588.63	7,347.14
Highways	31,281.83	29,355.49	30,137.71	68,954.13
Charities	3,923.28	13,640.17	12,716.80	14,007.69
Soldiers' benefits	778.50	314.00	1,473.26	3,060.38
Schools	50,435.53	66,188.62	101,881.69	96,740.51
Libraries	1,364.04	2,345.49	1,990.10	1,045.50
Recreation	209.43	892.66	75.00	1,191.27
Pensions	—	—	—	—
Unclassified	2,762.65	2,829.97	1,855.57	2,050.05
<i>Public service enterprises</i>	<i>25.00</i>	<i>—</i>	<i>—</i>	<i>18,170.98</i>
Electric light	—	—	—	—
Water	—	—	—	18,170.98
All other	25.00	—	—	—
Cemeteries	53.00	—	2,556.66	4,201.37
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>4,096.92</b>	<b>11,470.14</b>	<b>5,942.19</b>	<b>12,157.15</b>
<i>Loans, general purposes</i>	<i>4,096.92</i>	<i>11,470.14</i>	<i>5,942.19</i>	<i>7,249.65</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,907.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>23,721.54</b>	<b>37,121.31</b>	<b>80,690.82</b>	<b>77,458.57</b>
<i>Departmental</i>	<i>23,721.54</i>	<i>37,121.31</i>	<i>80,690.82</i>	<i>72,417.86</i>
General government	85.00	—	—	—
Protection of persons and property	—	7,920.84	—	299.50
Health and sanitation	—	—	—	995.45
Highways	6,381.54	23,660.31	4,450.68	69,307.48
Charities	—	—	—	—
Schools	16,655.00	2,540.16	76,240.14	426.23
Libraries	—	—	—	—
Recreation	100.00	—	—	1,388.70
Unclassified	500.00	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,781.42</i>
Electric light	—	—	—	—
Water	—	—	—	4,781.42
All other	—	—	—	—
Cemeteries	—	—	—	259.79
<b>Municipal indebtedness</b>	<b>98,400.00</b>	<b>218,000.00</b>	<b>149,900.00</b>	<b>267,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>90,000.00</i>
<i>From revenue and other sources</i>	<i>6,400.00</i>	<i>28,000.00</i>	<i>14,900.00</i>	<i>27,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>92,000.00</i>	<i>190,000.00</i>	<i>135,000.00</i>	<i>150,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>345.02</b>	<b>1,217.13</b>	<b>3,501.57</b>	<b>97,192.58</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>345.02</i>	<i>1,217.13</i>	<i>3,501.57</i>	<i>97,192.58</i>
<b>Refunds</b>	<b>214.83</b>	<b>145.58</b>	<b>60.27</b>	<b>24,129.16</b>
<b>Agency, trust, and investment</b>	<b>9,147.61</b>	<b>21,942.12</b>	<b>16,337.20</b>	<b>30,691.40</b>
<i>Taxes and licenses for State</i>	<i>3,910.00</i>	<i>6,970.00</i>	<i>6,800.00</i>	<i>12,410.00</i>
<i>Taxes for county</i>	<i>4,117.06</i>	<i>6,833.33</i>	<i>7,757.00</i>	<i>13,067.19</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,120.55</i>	<i>2,216.79</i>	<i>1,780.20</i>	<i>5,214.21</i>
<i>All other</i>	<i>—</i>	<i>5,922.00</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$116,242.22	\$157,142.74	\$178,661.92	\$286,015.58
Permanent debt (except from sinking funds)	6,400.00	28,000.00	14,900.00	27,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	23,721.54	37,121.31	80,690.82	77,458.57
Permanent debt from sinking funds	—	—	—	90,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	92,000.00	190,000.00	135,000.00	150,000.00
Transfers (except to sinking funds) and refunds	559.85	1,362.71	3,561.84	121,321.74
Agency, trust, and investment	9,147.61	21,942.12	16,337.20	30,691.40
<b>Total payments</b>	<b>\$248,071.22</b>	<b>\$435,568.88</b>	<b>\$429,151.78</b>	<b>\$782,487.29</b>
<i>Balance on hand, including funds</i>	<i>11,160.78</i>	<i>8,657.47</i>	<i>57,046.87</i>	<i>10,422.46</i>
<b>GRAND TOTAL</b>	<b>\$259,222.00</b>	<b>\$444,226.35</b>	<b>\$486,198.65</b>	<b>\$792,909.75</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Somerset POPULATION 4,818	Blackstone POPULATION 4,802	Falmouth POPULATION 4,694	Dudley POPULATION 4,594
<b>REVENUE.</b>	<b>\$322,762.93</b>	<b>\$125,150.51</b>	<b>\$555,360.69</b>	<b>\$139,709.53</b>
<b>General</b>	<b>301,943.22</b>	<b>118,938.28</b>	<b>456,232.39</b>	<b>123,094.84</b>
<i>Taxes</i>	<i>299,404.10</i>	<i>112,925.66</i>	<i>449,127.50</i>	<i>119,894.10</i>
Property, poll, and income	293,025.41	110,181.31	439,608.45	99,269.34
Corporation, bank, etc.	6,378.69	2,744.35	9,519.05	20,624.76
<i>Licenses and permits</i>	<i>388.00</i>	<i>107.00</i>	<i>718.75</i>	<i>189.00</i>
<i>Fines and forfeits</i>	<i>325.00</i>	<i>403.61</i>	<i>1,555.40</i>	<i>1,055.00</i>
<i>Grants and gifts</i>	<i>1,826.12</i>	<i>5,502.01</i>	<i>4,489.66</i>	<i>1,956.74</i>
For expenses	1,826.12	5,502.01	4,489.66	1,956.74
For outlays	—	—	—	—
<i>All other</i>	—	—	341.08	—
<b>Commercial</b>	<b>20,819.71</b>	<b>6,212.23</b>	<b>99,128.30</b>	<b>16,614.69</b>
<i>Special assessments</i>	—	724.05	—	59.50
To meet expenses	—	—	—	21.50
To meet outlays	—	724.05	—	38.00
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>2,863.66</i>	<i>5,163.12</i>	<i>10,531.18</i>	<i>1,910.53</i>
General government	31.25	—	531.09	—
Protection of persons and property	80.62	—	1,861.44	60.07
Health and sanitation	725.18	—	131.44	149.57
Highways	193.20	—	700.12	758.12
Charities	640.42	1,448.87	2,719.27	830.02
Soldiers' benefits	516.00	120.00	414.00	72.00
Schools	629.74	3,594.25	2,359.84	1.45
Libraries	47.25	—	287.28	39.30
Recreation	—	—	1,505.70	—
Unclassified	—	—	21.00	—
<i>Public service enterprises</i>	<i>15,768.98</i>	—	<i>82,862.59</i>	<i>13,318.15</i>
Electric light	—	—	—	—
Water	15,768.98	—	82,862.59	13,318.15
All other	—	—	—	—
<i>Cemeteries</i>	—	—	1,182.76	242.17
<i>Interest</i>	<i>2,187.07</i>	<i>325.06</i>	<i>4,551.77</i>	<i>1,084.34</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	—	1,846.83	.50
All other	2,187.07	325.06	2,704.94	1,083.84
<b>NON-REVENUE.</b>	<b>\$263,731.14</b>	<b>\$146,592.84</b>	<b>\$381,246.57</b>	<b>\$79,766.32</b>
<b>Offsets to outlays</b>	<b>11,572.12</b>	<b>9,618.75</b>	<b>1,021.35</b>	<b>—</b>
<i>Departmental</i>	<i>126.00</i>	<i>9,618.75</i>	<i>729.68</i>	—
<i>Public service enterprises</i>	<i>11,446.12</i>	—	<i>291.67</i>	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>220,000.00</b>	<b>128,000.00</b>	<b>300,000.00</b>	<b>60,000.00</b>
<i>Loans, general purposes</i>	—	16,000.00	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	10,000.00	—	—
<i>Temporary loans (including revenue loans)</i>	<i>220,000.00</i>	<i>102,000.00</i>	<i>300,000.00</i>	<i>60,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>98.77</b>	<b>—</b>	<b>858.84</b>	<b>.67</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	98.77	—	858.84	.67
<b>Refunds</b>	<b>5,466.39</b>	<b>210.94</b>	<b>1,192.31</b>	<b>1,729.66</b>
<b>Agency, trust, and investment</b>	<b>26,593.86</b>	<b>8,763.15</b>	<b>78,174.07</b>	<b>18,035.99</b>
<i>Taxes and licenses for State</i>	<i>12,750.00</i>	<i>4,093.10</i>	<i>19,635.00</i>	<i>6,139.55</i>
<i>Taxes for county</i>	<i>12,830.34</i>	<i>4,654.00</i>	<i>53,314.27</i>	<i>6,981.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,013.52</i>	<i>16.05</i>	<i>5,224.80</i>	<i>4,915.34</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$334,335.05	\$134,769.26	\$556,382.04	\$139,709.53
Premiums	—	—	—	—
Municipal indebtedness	220,000.00	128,000.00	300,000.00	60,000.00
Transfers and refunds	5,565.16	210.94	2,051.15	1,730.33
Agency, trust, and investment	26,593.86	8,763.15	78,174.07	18,035.99
<b>Total receipts</b>	<b>\$586,494.07</b>	<b>\$271,743.35</b>	<b>\$936,607.26</b>	<b>\$219,475.85</b>
Balance on hand, including funds	81,059.70	32,346.80	123,627.87	46,937.39
<b>GRAND TOTAL</b>	<b>\$667,553.77</b>	<b>\$304,090.15</b>	<b>\$1,060,235.13</b>	<b>\$266,413.24</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Somerset POPULATION 4,818	Blackstone POPULATION 4,802	Falmouth POPULATION 4,694	Dudley POPULATION 4,594
<b>Maintenance</b>	<b>\$205,161.44</b>	<b>\$88,443.77</b>	<b>\$393,808.36</b>	<b>\$145,463.29</b>
<i>Departmental</i>	<i>193,680.80</i>	<i>88,443.77</i>	<i>367,822.19</i>	<i>135,330.13</i>
General government	16,396.26	11,168.99	22,402.81	8,110.31
Protection of persons and property	23,141.78	5,859.36	68,685.52	12,510.18
Health and sanitation	8,938.05	1,840.15	11,353.57	5,766.37
Highways	46,123.18	14,569.67	74,454.80	27,790.29
Charities	18,231.31	7,401.41	18,807.08	13,036.67
Soldiers' benefits	1,941.85	390.00	551.00	993.06
Schools	74,463.31	45,830.37	149,054.03	65,013.93
Libraries	1,053.98	357.94	5,139.64	1,299.32
Recreation	1,197.66	—	10,193.23	—
Pensions	—	—	—	—
Unclassified	2,192.82	1,025.88	7,180.51	810.00
<i>Public service enterprises</i>	<i>11,481.24</i>	<i>—</i>	<i>24,242.66</i>	<i>9,430.70</i>
Electric light	—	—	—	—
Water	11,481.24	—	23,801.71	9,430.70
All other	—	—	440.95	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,743.61</i>	<i>702.46</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>34,438.54</b>	<b>6,694.43</b>	<b>32,928.01</b>	<b>4,616.67</b>
<i>Loans, general purposes</i>	<i>12,438.54</i>	<i>6,694.43</i>	<i>20,679.26</i>	<i>3,146.67</i>
<i>Loans, public service enterprises</i>	<i>22,000.00</i>	<i>—</i>	<i>12,248.75</i>	<i>1,470.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>131,303.08</b>	<b>16,497.69</b>	<b>113,780.15</b>	<b>12,346.24</b>
<i>Departmental</i>	<i>57,907.32</i>	<i>16,497.69</i>	<i>62,454.13</i>	<i>12,047.84</i>
General government	11,834.95	201.00	5,000.00	95.00
Protection of persons and property	1,220.91	—	2,146.30	—
Health and sanitation	—	—	—	3,015.69
Highways	18,864.23	15,851.35	23,869.61	7,303.65
Charities	—	—	—	—
Schools	25,236.73	445.34	31,438.22	1,633.50
Libraries	—	—	—	—
Recreation	750.50	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>73,395.76</i>	<i>—</i>	<i>51,326.02</i>	<i>—</i>
Electric light	—	—	—	—
Water	73,395.76	—	51,326.02	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>298.40</i>
<b>Municipal indebtedness</b>	<b>264,000.00</b>	<b>171,500.00</b>	<b>354,000.00</b>	<b>69,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>44,000.00</i>	<i>9,500.00</i>	<i>54,000.00</i>	<i>19,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>220,000.00</i>	<i>152,000.00</i>	<i>300,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>98.77</b>	<b>—</b>	<b>858.84</b>	<b>.67</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>98.77</i>	<i>—</i>	<i>858.84</i>	<i>.67</i>
<b>Refunds</b>	<b>5,466.39</b>	<b>210.94</b>	<b>1,192.31</b>	<b>1,729.66</b>
<b>Agency, trust, and investment</b>	<b>26,593.86</b>	<b>8,763.15</b>	<b>78,243.08</b>	<b>18,035.82</b>
<i>Taxes and licenses for State</i>	<i>12,750.00</i>	<i>4,093.10</i>	<i>19,635.00</i>	<i>6,139.65</i>
<i>Taxes for county</i>	<i>12,830.34</i>	<i>4,654.00</i>	<i>53,314.27</i>	<i>6,981.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,013.52</i>	<i>16.05</i>	<i>5,293.81</i>	<i>4,915.17</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$239,599.98	\$95,138.20	\$426,736.37	\$150,079.96
Permanent debt (except from sinking funds)	44,000.00	9,500.00	54,000.00	19,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	131,303.08	16,497.69	113,780.15	12,346.24
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	10,000.00	—	—
Temporary loans	220,000.00	152,000.00	300,000.00	60,000.00
Transfers (except to sinking funds) and refunds	5,565.16	210.94	2,051.15	1,730.33
Agency, trust, and investment	26,593.86	8,763.15	78,243.08	18,035.82
<b>Total payments</b>	<b>\$667,062.08</b>	<b>\$292,109.98</b>	<b>\$974,810.75</b>	<b>\$251,192.35</b>
<i>Balance on hand, including funds</i>	<i>491.69</i>	<i>11,980.17</i>	<i>85,424.88</i>	<i>15,220.89</i>
<b>GRAND TOTAL</b>	<b>\$667,553.77</b>	<b>\$304,090.15</b>	<b>\$1,060,235.13</b>	<b>\$266,413.24</b>

<sup>1</sup> Includes \$400 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Templeton POPULATION 4,368	Westport POPULATION 4,207	Seekonk POPULATION 4,191	Acushnet POPULATION 4,135
<b>REVENUE.</b>	<b>\$166,368.47</b>	<b>\$249,219.18</b>	<b>\$131,020.25</b>	<b>\$133,297.98</b>
<b>General</b>	<b>130,130.71</b>	<b>239,188.96</b>	<b>127,603.07</b>	<b>122,940.55</b>
Taxes . . . . .	127,394.29	232,400.90	124,325.82	119,063.69
Property, poll, and income	120,446.97	225,847.25	122,583.29	113,223.75
Corporation, bank, etc.	6,947.32	6,553.65	1,742.53	5,839.94
Licenses and permits	170.50	628.50	215.00	227.00
Fines and forfeits	383.24	1,169.20	1,921.16	286.50
Grants and gifts	2,182.68	4,990.36	1,141.09	3,363.36
For expenses	2,182.68	4,990.36	1,141.09	3,363.36
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>36,237.76</b>	<b>10,030.22</b>	<b>3,417.18</b>	<b>10,357.43</b>
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	4,518.12	3,736.39	1,046.72	5,399.39
General government	61.50	—	13.00	144.37
Protection of persons and property	86.21	131.05	144.56	57.19
Health and sanitation	—	1,505.96	—	1,091.21
Highways	113.75	12.00	—	620.00
Charities	2,237.64	1,639.64	687.47	3,342.57
Soldiers' benefits	120.00	140.00	48.00	108.00
Schools	1,799.25	1.50	114.90	—
Libraries	99.77	—	13.79	36.05
Recreation	—	—	—	—
Unclassified	—	306.24	25.00	—
Public service enterprises	26,877.51	1,317.18	—	—
Electric light	26,877.51	—	—	—
Water	—	—	—	—
All other	—	1,317.18	—	—
Cemeteries	1,243.17	949.75	23.00	271.00
Interest	3,598.96	4,026.90	2,347.46	4,687.04
On sinking funds	—	—	—	—
On trust and investment funds	1,299.71	—	414.22	1,322.56
All other	2,299.25	4,026.90	1,933.24	3,364.48
<b>NON-REVENUE.</b>	<b>\$110,765.04</b>	<b>\$379,401.40</b>	<b>\$61,450.34</b>	<b>\$143,337.65</b>
<b>Offsets to outlays</b>	<b>24,630.51</b>	<b>—</b>	<b>—</b>	<b>11,262.42</b>
Departmental	22,139.22	—	—	11,262.42
Public service enterprises	2,491.29	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>71,000.00</b>	<b>358,050.00</b>	<b>50,000.00</b>	<b>110,000.00</b>
Loans, general purposes	6,000.00	13,050.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	65,000.00	345,000.00	50,000.00	110,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>1,482.21</b>	<b>647.73</b>	<b>263.42</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	1,482.21	647.73	263.42	—
<b>Refunds</b>	<b>43.28</b>	<b>412.50</b>	<b>99.95</b>	<b>143.29</b>
<b>Agency, trust, and investment</b>	<b>13,609.04</b>	<b>20,291.17</b>	<b>11,086.97</b>	<b>21,931.94</b>
Taxes and licenses for State	4,690.01	7,480.00	5,525.00	5,355.00
Taxes for county	5,353.00	7,527.13	5,559.81	5,388.74
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,586.03	5,284.04	2.16	2,093.64
All other	—	—	—	9,094.66
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$190,998.98	\$249,219.18	\$131,020.25	\$144,560.40
Premiums	—	—	—	—
Municipal indebtedness	71,000.00	358,050.00	50,000.00	110,000.00
Transfers and refunds	1,525.49	1,060.23	363.37	143.29
Agency, trust, and investment	13,609.04	20,291.17	11,086.97	21,931.94
<b>Total receipts</b>	<b>\$277,133.51</b>	<b>\$628,620.58</b>	<b>\$192,470.59</b>	<b>\$276,635.63</b>
Balance on hand, including funds	40,335.93	7,451.11	16,411.45	490.10
<b>GRAND TOTAL</b>	<b>\$317,469.44</b>	<b>\$636,071.69</b>	<b>\$208,882.04</b>	<b>\$277,125.73</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Templeton POPULATION 4,368	Westport POPULATION 4,207	Seekonk POPULATION 4,191	Acushnet POPULATION 4,135
<b>Maintenance</b>	<b>\$119,420.64</b>	<b>\$181,473.36</b>	<b>\$96,056.56</b>	<b>\$120,342.94</b>
<i>Departmental</i>	98,170.50	179,851.88	96,056.56	119,907.24
General government	7,354.09	17,436.91	4,448.85	9,816.03
Protection of persons and property	7,740.35	6,730.57	2,244.19	7,938.49
Health and sanitation	2,477.79	12,139.76	4,125.44	7,135.32
Highways	16,649.26	45,949.04	28,445.84	15,025.39
Charities	6,829.59	10,903.95	2,766.97	14,218.86
Soldiers' benefits	1,065.86	1,131.97	232.00	1,096.43
Schools	51,075.23	83,617.15	53,114.57	62,778.94
Libraries	3,039.61	730.62	500.76	1,061.46
Recreation	—	—	—	374.32
Pensions	—	—	—	—
Unclassified	1,938.72	1,211.91	177.94	462.00
<i>Public service enterprises</i>	19,188.18	130.48	—	—
Electric light	19,188.18	—	—	—
Water	—	—	—	—
All other	—	130.48	—	—
<i>Cemeteries</i>	2,061.96	1,491.00	—	435.70
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>6,155.61</b>	<b>12,976.86</b>	<b>4,588.75</b>	<b>5,100.95</b>
<i>Loans, general purposes</i>	5,966.89	12,976.86	4,588.75	5,100.95
<i>Loans, public service enterprises</i>	188.72	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>64,761.20</b>	<b>37,285.52</b>	<b>6,787.76</b>	<b>21,105.36</b>
<i>Departmental</i>	52,531.07	37,285.52	6,787.76	21,105.36
General government	—	334.38	—	104.02
Protection of persons and property	7,500.00	9,196.77	900.00	164.00
Health and sanitation	—	—	—	425.31
Highways	44,028.87	24,917.22	3,456.76	19,299.69
Charities	—	—	—	—
Schools	1,002.20	490.30	2,431.00	1,112.34
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	2,346.85	—	—
<i>Public service enterprises</i>	12,230.13	—	—	—
Electric light	12,230.13	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>79,716.67</b>	<b>345,400.00</b>	<b>63,000.00</b>	<b>94,750.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	14,716.67	30,400.00	13,000.00	4,750.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	65,000.00	315,000.00	50,000.00	90,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>1,482.21</b>	<b>647.73</b>	<b>263.42</b>	<b>—</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	1,482.21	647.73	263.42	—
<b>Refunds</b>	<b>43.28</b>	<b>412.50</b>	<b>99.95</b>	<b>143.29</b>
<b>Agency, trust, and investment</b>	<b>13,382.38</b>	<b>17,994.55</b>	<b>11,141.97</b>	<b>25,373.73</b>
<i>Taxes and licenses for State</i>	4,690.01	7,480.00	5,526.00	5,355.00
<i>Taxes for county</i>	5,333.00	7,527.13	5,559.81	5,388.74
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	3,359.37	2,987.42	57.16	2,491.46
<i>All other</i>	—	—	—	12,138.53
<b>RECAPITULATION.</b>				
Maintenance and interest	\$125,576.25	\$194,450.22	\$100,645.31	\$125,443.89
Permanent debt (except from sinking funds)	14,716.67	30,400.00	13,000.00	4,750.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	64,761.20	37,285.52	6,787.76	21,105.36
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	65,000.00	315,000.00	50,000.00	90,000.00
Transfers (except to sinking funds) and refunds	1,525.49	1,060.23	363.37	143.29
Agency, trust, and investment	13,382.38	17,994.55	11,141.97	25,373.73
<b>Total payments</b>	<b>\$284,961.99</b>	<b>\$596,190.52</b>	<b>\$181,938.41</b>	<b>\$266,816.27</b>
<i>Balance on hand, including funds</i>	32,507.45	39,881.17	26,943.63	10,309.46
<b>GRAND TOTAL</b>	<b>\$317,469.44</b>	<b>\$636,071.69</b>	<b>\$208,882.04</b>	<b>\$277,125.73</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leicester POPULATION 4,110	Dalton POPULATION 4,092	Lee POPULATION 4,058	Oxford POPULATION 4,026
<b>REVENUE.</b>	<b>\$144,805.23</b>	<b>\$184,818.59</b>	<b>\$171,140.07</b>	<b>\$140,627.86</b>
<b>General</b>	<b>137,197.85</b>	<b>168,549.30</b>	<b>156,916.24</b>	<b>121,176.46</b>
Taxes . . . . .	134,321.83	168,006.79	154,292.28	118,690.91
Property, poll, and income	123,582.69	146,770.95	139,157.74	112,067.64
Corporation, bank, etc.	10,739.14	21,235.84	15,134.54	6,623.27
Licenses and permits	187.00	108.50	245.00	314.50
Fines and forfeits	392.32	101.87	1,826.60	205.00
Grants and gifts	2,296.70	332.14	552.36	1,966.05
For expenses	2,296.70	332.14	552.36	1,935.54
For outlays	—	—	—	30.51
All other	—	—	—	—
<b>Commercial</b>	<b>7,607.38</b>	<b>16,269.29</b>	<b>14,223.83</b>	<b>19,451.40</b>
Special assessments	16.35	249.04	—	543.63
To meet expenses	16.35	249.04	—	—
To meet outlays	—	—	—	543.63
Privileges	—	—	—	—
Departmental	3,700.28	9,334.02	11,779.94	11,395.20
General government	73.83	667.45	1,350.00	1,480.00
Protection of persons and property	107.45	64.55	162.98	53.56
Health and sanitation	—	—	5,190.57	112.58
Highways	16.00	472.25	10.00	22.00
Charities	2,103.78	2,488.99	527.03	8,365.56
Soldiers' benefits	140.00	288.00	288.00	358.50
Schools	1,257.56	4,987.24	3,915.56	931.57
Libraries	1.66	365.54	—	71.43
Recreation	—	—	79.75	—
Unclassified	—	—	256.00	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	923.99	—	3,215.37
Interest	3,890.75	5,762.24	2,443.89	4,297.20
On sinking funds	—	—	—	—
On trust and investment funds	926.39	5,365.85	—	1,082.80
All other	2,964.36	396.39	2,443.89	3,214.40
<b>NON-REVENUE.</b>	<b>\$153,886.89</b>	<b>\$131,017.00</b>	<b>\$141,463.16</b>	<b>\$170,759.89</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>29,416.48</b>
Departmental	—	—	—	29,416.48
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>140,000.00</b>	<b>85,000.00</b>	<b>116,000.00</b>	<b>127,500.75</b>
Loans, general purposes	3,000.00	—	11,000.00	7,500.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	137,000.00	85,000.00	105,000.00	120,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	.75
<b>Transfers</b>	<b>693.80</b>	<b>8,091.06</b>	<b>—</b>	<b>489.03</b>
From sinking funds	—	—	—	—
All other	693.80	8,091.06	—	489.03
<b>Refunds</b>	<b>4.39</b>	<b>131.51</b>	<b>1,813.79</b>	<b>909.08</b>
<b>Agency, trust, and investment</b>	<b>13,188.70</b>	<b>37,794.43</b>	<b>23,649.37</b>	<b>12,444.55</b>
Taxes and licenses for State	5,542.74	8,415.00	7,140.00	4,845.00
Taxes for county	6,303.00	16,154.12	13,706.53	5,527.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,342.96	13,225.31	2,802.84	2,072.55
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$144,805.23	\$184,818.59	\$171,140.07	\$170,044.34
Premiums	—	—	—	.75
Municipal indebtedness	140,000.00	85,000.00	116,000.00	127,500.00
Transfers and refunds	698.19	8,222.57	1,813.79	1,398.11
Agency, trust, and investment	13,188.70	37,794.43	23,649.37	12,444.55
<b>Total receipts</b>	<b>\$298,692.12</b>	<b>\$315,835.59</b>	<b>\$312,603.23</b>	<b>\$311,387.75</b>
Balance on hand, including funds	9,613.73	10,887.13	13,755.84	59,158.76
<b>GRAND TOTAL</b>	<b>\$308,305.85</b>	<b>\$326,722.72</b>	<b>\$326,359.07</b>	<b>\$370,546.51</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Leicester POPULATION 4,110	Dalton POPULATION 4,092	Lee POPULATION 4,058	Oxford POPULATION 4,026
<b>Maintenance</b>	<b>\$123,270.33</b>	<b>\$158,437.95</b>	<b>\$137,990.07</b>	<b>\$124,005.19</b>
<i>Departmental</i>	<i>123,270.33</i>	<i>154,528.05</i>	<i>136,491.70</i>	<i>121,624.56</i>
General government	8,729.75	13,639.05	7,894.21	7,684.24
Protection of persons and property	9,789.97	8,781.80	3,142.16	9,221.10
Health and sanitation	2,705.76	4,017.65	27,959.69	3,754.37
Highways	27,779.86	30,180.19	24,873.85	16,203.75
Charities	10,611.75	9,831.05	12,750.27	22,713.99
Soldiers' benefits	1,111.65	1,075.65	162.00	1,004.00
Schools	57,187.86	73,943.12	55,422.66	56,729.11
Libraries	2,772.65	4,497.03	2,403.90	2,349.63
Recreation	1,007.47	3,281.56	680.46	479.80
Pensions	—	1,785.00	—	—
Unclassified	1,573.61	3,495.95	1,202.50	1,484.57
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>3,899.90</i>	<i>1,498.37</i>	<i>2,380.63</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>10.00</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>4,153.89</b>	<b>7,783.30</b>	<b>5,423.88</b>	<b>7,210.75</b>
<i>Loans, general purposes</i>	<i>4,153.89</i>	<i>7,783.30</i>	<i>5,423.88</i>	<i>7,210.75</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>23,159.73</b>	<b>9,479.35</b>	<b>9,854.25</b>	<b>44,992.09</b>
<i>Departmental</i>	<i>23,159.73</i>	<i>9,479.35</i>	<i>9,854.25</i>	<i>44,992.09</i>
General government	—	—	—	—
Protection of persons and property	472.35	310.46	—	120.00
Health and sanitation	—	—	—	—
Highways	21,859.34	9,168.89	9,654.25	44,872.09
Charities	—	—	—	—
Schools	823.04	—	200.00	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>136,875.00</b>	<b>92,500.00</b>	<b>104,000.00</b>	<b>134,700.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,875.00</i>	<i>7,500.00</i>	<i>9,000.00</i>	<i>9,700.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>135,000.00</i>	<i>85,000.00</i>	<i>95,000.00</i>	<i>125,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>693.80</b>	<b>8,091.06</b>	<b>—</b>	<b>489.03</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>693.80</i>	<i>8,091.06</i>	<i>—</i>	<i>489.03</i>
<b>Refunds</b>	<b>4.39</b>	<b>131.51</b>	<b>1,813.79</b>	<b>909.08</b>
<b>Agency, trust, and investment</b>	<b>14,851.08</b>	<b>39,024.97</b>	<b>23,649.37</b>	<b>12,564.22</b>
<i>Taxes and licenses for State</i>	<i>5,542.74</i>	<i>8,415.00</i>	<i>7,140.00</i>	<i>4,845.00</i>
<i>Taxes for county</i>	<i>6,303.00</i>	<i>16,154.12</i>	<i>13,706.53</i>	<i>5,527.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,005.34</i>	<i>14,455.85</i>	<i>2,802.84</i>	<i>2,192.22</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$127,424.22	\$166,221.25	\$143,413.95	\$131,215.94
Permanent debt (except from sinking funds)	1,875.00	7,500.00	9,000.00	9,700.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	23,159.73	9,479.35	9,854.25	44,992.09
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	135,000.00	85,000.00	95,000.00	125,000.00
Transfers (except to sinking funds) and refunds	693.80	8,222.57	1,813.79	1,398.11
Agency, trust, and investment	14,851.08	39,024.97	23,649.37	12,564.22
<b>Total payments</b>	<b>\$303,008.22</b>	<b>\$315,448.14</b>	<b>\$282,731.36</b>	<b>\$324,870.36</b>
<i>Balance on hand, including funds</i>	<i>5,297.63</i>	<i>11,274.58</i>	<i>43,627.71</i>	<i>45,676.15</i>
<b>GRAND TOTAL</b>	<b>\$308,305.85</b>	<b>\$326,722.72</b>	<b>\$326,359.07</b>	<b>\$370,546.51</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Williamstown POPULATION 4,006	Warren POPULATION 3,950	Rockport POPULATION 3,949	Medfield POPULATION 3,867
<b>REVENUE.</b>	<b>\$224,820.79</b>	<b>\$183,136.81</b>	<b>\$225,302.41</b>	<b>\$110,470.40</b>
<b>General</b>	<b>217,728.59</b>	<b>168,857.09</b>	<b>187,109.66</b>	<b>99,418.00</b>
Taxes . . . . .	216,639.86	166,748.46	186,292.39	91,787.44
Property, poll, and income	208,048.06	148,516.98	181,375.07	88,576.41
Corporation, bank, etc.	8,591.80	18,231.48	4,917.32	3,211.03
Licenses and permits	288.00	320.50	145.00	181.50
Fines and forfeits	333.30	516.50	199.44	250.00
Grants and gifts	467.43	1,221.63	472.83	7,199.06
For expenses	467.43	1,221.63	472.83	7,199.06
For outlays	—	—	—	—
All other	—	50.00	—	—
<b>Commercial</b>	<b>7,092.20</b>	<b>14,279.72</b>	<b>38,192.75</b>	<b>11,052.40</b>
Special assessments	1,242.06	—	229.75	87.65
To meet expenses	—	—	229.75	87.65
To meet outlays	1,242.06	—	—	—
Privileges	—	—	—	—
Departmental	3,500.78	9,765.78	4,572.58	2,381.86
General government	2.05	496.16	1,113.09	1,304.50
Protection of persons and property	84.44	260.20	91.10	291.63
Health and sanitation	78.30	524.60	—	—
Highways	30.48	109.45	21.60	93.12
Charities	961.71	1,243.14	2,185.37	—
Soldiers' benefits	324.00	144.00	835.00	108.00
Schools	1,886.39	2,764.37	—	317.35
Libraries	133.41	—	326.42	84.00
Recreation	—	13.50	—	—
Unclassified	—	4,210.36	—	183.26
Public service enterprises	—	—	27,811.86	5,718.62
Electric light	—	—	—	—
Water	—	—	24,936.86	5,718.62
All other	—	—	2,875.00	—
Cemeteries	1,519.90	2,029.74	2,248.76	1,564.16
Interest	829.46	2,484.20	3,329.80	1,300.11
On sinking funds	—	—	—	—
On trust and investment funds	290.80	547.50	1,086.20	412.65
All other	538.66	1,936.70	2,243.60	887.46
<b>NON-REVENUE.</b>	<b>\$196,638.12</b>	<b>\$92,505.89</b>	<b>\$173,310.12</b>	<b>\$81,860.30</b>
<b>Offsets to outlays</b>	<b>7,576.10</b>	<b>4,033.48</b>	<b>1,376.55</b>	<b>13,587.88</b>
Departmental	7,576.10	4,033.48	575.00	13,537.88
Public service enterprises	—	—	801.55	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>163,421.20</b>	<b>70,000.00</b>	<b>150,000.00</b>	<b>60,000.00</b>
Loans, general purposes	13,000.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	150,000.00	70,000.00	150,000.00	60,000.00
Unpaid warrants or orders, current year	421.20	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>438.50</b>	<b>1,606.62</b>	<b>40.37</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	438.50	1,606.62	40.37	—
<b>Refunds</b>	<b>135.89</b>	<b>71.12</b>	<b>208.09</b>	<b>227.40</b>
<b>Agency, trust, and investment</b>	<b>25,066.43</b>	<b>16,794.67</b>	<b>21,685.11</b>	<b>8,045.02</b>
Taxes and licenses for State	8,585.96	5,950.00	6,800.00	3,570.00
Taxes for county	16,480.47	6,788.00	9,536.59	3,500.01
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	4,056.67	5,348.52	975.01
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$232,396.89	\$187,170.29	\$226,678.96	\$124,058.28
Premiums	—	—	—	—
Municipal indebtedness	163,421.20	70,000.00	150,000.00	60,000.00
Transfers and refunds	574.39	1,677.74	248.46	227.40
Agency, trust, and investment	25,066.43	16,794.67	21,685.11	8,045.02
<b>Total receipts</b>	<b>\$421,458.91</b>	<b>\$275,642.70</b>	<b>\$398,612.53</b>	<b>\$192,330.70</b>
Balance on hand, including funds	14,377.28	18,268.53	30,840.27	21,511.54
<b>GRAND TOTAL</b>	<b>\$435,836.19</b>	<b>\$293,911.23</b>	<b>\$429,452.80</b>	<b>\$213,842.24</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Williamstown POPULATION 4,006	Warren POPULATION 3,950	Rockport POPULATION 3,949	Medfield POPULATION 3,867
<b>Maintenance</b> . . . . .	<b>\$145,052.15</b>	<b>\$123,228.91</b>	<b>\$166,524.78</b>	<b>\$91,523.87</b>
<i>Departmental</i> . . . . .	<i>141,470.92</i>	<i>120,855.60</i>	<i>146,415.91</i>	<i>86,232.82</i>
General government . . . . .	9,118.29	8,661.29	16,950.65	6,732.22
Protection of persons and property . . . . .	4,279.22	13,426.20	17,217.67	7,870.13
Health and sanitation . . . . .	6,756.06	4,364.89	5,940.68	3,431.88
Highways . . . . .	30,851.26	19,316.92	33,989.46	24,941.48
Charities . . . . .	5,234.26	8,549.39	14,876.14	3,453.01
Soldiers' benefits . . . . .	832.00	243.00	1,359.00	144.00
Schools . . . . .	79,886.85	62,626.28	50,248.07	35,052.46
Libraries . . . . .	2,917.41	2,497.72	2,998.94	1,966.03
Recreation . . . . .	—	619.91	1,790.80	271.48
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,595.57	550.00	1,044.50	2,370.13
<i>Public service enterprises</i> . . . . .	—	—	<i>16,651.25</i>	<i>3,048.95</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	15,281.96	3,048.95
All other . . . . .	—	—	1,369.29	—
<i>Cemeteries</i> . . . . .	<i>3,581.23</i>	<i>2,373.31</i>	<i>3,457.62</i>	<i>2,242.10</i>
<i>Administration of trust funds</i> . . . . .	—	—	—	—
<b>Interest</b> . . . . .	<b>7,909.18</b>	<b>4,688.04</b>	<b>11,856.14</b>	<b>5,278.67</b>
<i>Loans, general purposes</i> . . . . .	<i>7,909.18</i>	<i>4,688.04</i>	<i>10,751.14</i>	<i>4,853.67</i>
<i>Loans, public service enterprises</i> . . . . .	—	—	<i>1,105.00</i>	<i>435.00</i>
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>84,770.78</b>	<b>9,590.60</b>	<b>10,441.79</b>	<b>23,044.45</b>
<i>Departmental</i> . . . . .	<i>84,770.78</i>	<i>9,590.60</i>	<i>5,896.00</i>	<i>21,190.20</i>
General government . . . . .	—	—	614.84	—
Protection of persons and property . . . . .	—	—	—	536.82
Health and sanitation . . . . .	8,072.70	—	4,263.89	18,748.11
Highways . . . . .	73,736.28	8,083.08	—	—
Charities . . . . .	—	—	250.00	1,905.27
Schools . . . . .	2,961.80	—	—	—
Libraries . . . . .	—	1,507.52	767.27	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	4,545.79	1,504.25
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	4,545.79	1,504.25
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	<i>350.00</i>
<b>Municipal indebtedness</b> . . . . .	<b>170,439.35</b>	<b>106,000.00</b>	<b>181,000.00</b>	<b>70,000.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	<i>18,000.00</i>	<i>6,000.00</i>	<i>181,000.00</i>	<i>10,000.00</i>
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>150,000.00</i>	<i>100,000.00</i>	<i>150,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>2,439.35</i>	—	—	—
<b>Transfers</b> . . . . .	<b>438.50</b>	<b>1,606.62</b>	<b>40.37</b>	<b>—</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	<i>438.50</i>	<i>1,606.62</i>	<i>40.37</i>	—
<b>Refunds</b> . . . . .	<b>135.89</b>	<b>71.12</b>	<b>208.09</b>	<b>227.40</b>
<b>Agency, trust, and investment</b> . . . . .	<b>25,795.73</b>	<b>15,388.13</b>	<b>22,679.76</b>	<b>8,045.02</b>
<i>Taxes and licenses for State</i> . . . . .	<i>8,585.96</i>	<i>5,950.00</i>	<i>6,800.00</i>	<i>3,570.00</i>
<i>Taxes for county</i> . . . . .	<i>16,480.47</i>	<i>6,788.00</i>	<i>9,536.59</i>	<i>3,500.01</i>
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	<i>720.30</i>	<i>2,650.13</i>	<i>6,343.17</i>	<i>975.01</i>
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$152,961.33	\$127,916.95	\$178,380.92	\$96,802.54
Permanent debt (except from sinking funds) . . . . .	18,000.00	6,000.00	<sup>1</sup> 31,000.00	10,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	84,770.78	9,590.60	10,441.79	23,044.45
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	152,439.35	100,000.00	150,000.00	60,000.00
Transfers (except to sinking funds) and refunds . . . . .	574.39	1,677.74	248.46	227.40
Agency, trust, and investment . . . . .	25,795.73	15,388.13	22,679.76	8,045.02
<b>Total payments</b> . . . . .	<b>\$434,541.58</b>	<b>\$260,573.42</b>	<b>\$392,750.93</b>	<b>\$198,119.41</b>
<i>Balance on hand, including funds</i> . . . . .	<i>1,294.61</i>	<i>33,337.81</i>	<i>36,701.87</i>	<i>15,722.83</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$435,836.19</b>	<b>\$293,911.23</b>	<b>\$429,452.80</b>	<b>\$213,842.24</b>

<sup>1</sup> Includes \$2,000 paid from offsets to outlays.



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Provincetown POPULATION 3,787	Westford POPULATION 3,571	East Bridgewater POPULATION 3,538	Wilmington POPULATION 3,515
<b>REVENUE.</b>	<b>\$159,897.16</b>	<b>\$172,911.84</b>	<b>\$197,210.69</b>	<b>\$152,303.22</b>
<b>General</b>	<b>133,209.11</b>	<b>163,300.41</b>	<b>170,041.23</b>	<b>141,143.65</b>
Taxes . . . . .	130,859.31	160,920.93	168,725.79	127,536.26
Property, poll, and income	126,298.94	138,587.21	133,324.04	125,652.27
Corporation, bank, etc.	4,560.37	22,333.72	35,401.75	1,883.99
Licenses and permits	759.50	195.00	393.00	720.50
Fines and forfeits	1,251.95	495.45	172.50	381.00
Grants and gifts	338.35	1,689.03	749.94	12,505.89
For expenses	338.35	1,689.03	749.94	12,505.89
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>26,688.05</b>	<b>9,611.43</b>	<b>27,169.46</b>	<b>11,159.57</b>
Special assessments	—	804.03	830.25	572.81
To meet expenses	—	674.16	830.25	572.81
To meet outlays	—	129.87	—	—
Privileges	1,962.51	—	—	—
Departmental	1,2798.60	6,000.66	6,381.32	2,099.79
General government	1,157.95	454.63	621.50	—
Protection of persons and property	94.24	509.63	161.90	76.83
Health and sanitation	—	63.85	—	14.29
Highways	—	479.60	375.74	335.18
Charities	1,020.54	4,171.82	3,306.77	1,006.50
Soldiers' benefits	216.00	256.50	504.00	558.94
Schools	106.05	—	1,260.10	13.00
Libraries	203.57	48.73	151.31	95.05
Recreation	—	15.90	—	—
Unclassified	1.25	—	—	—
Public service enterprises	18,137.73	—	15,651.44	385.58
Electric light	—	—	—	—
Water	16,686.90	—	15,651.44	385.58
All other	1,450.83	—	—	—
Cemeteries	1,698.75	1,037.00	—	1,505.13
Interest	2,090.46	1,769.74	4,306.45	6,796.26
On sinking funds	—	—	—	—
On trust and investment funds	266.63	1,032.04	1,108.78	396.86
All other	1,823.83	737.70	3,197.67	6,399.40
<b>NON-REVENUE.</b>	<b>\$68,678.09</b>	<b>\$164,533.49</b>	<b>\$200,043.66</b>	<b>\$573,739.52</b>
<b>Offsets to outlays</b>	<b>5,000.00</b>	<b>15,082.65</b>	<b>26,810.40</b>	<b>10,798.13</b>
Departmental	5,000.00	15,082.65	26,810.40	5,075.00
Public service enterprises	—	—	—	5,723.13
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>37,000.00</b>	<b>133,900.00</b>	<b>155,001.00</b>	<b>544,905.00</b>
Loans, general purposes	7,000.00	28,900.00	—	—
Loans, public service enterprises	—	—	—	350,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	30,000.00	105,000.00	155,000.00	185,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	1.00	9,905.00
<b>Transfers</b>	<b>—</b>	<b>575.36</b>	<b>769.94</b>	<b>1,265.38</b>
From sinking funds	—	—	—	—
All other	—	575.36	769.94	1,265.38
<b>Refunds</b>	<b>17.35</b>	<b>149.58</b>	<b>93.87</b>	<b>1,572.73</b>
<b>Agency, trust, and investment</b>	<b>26,660.74</b>	<b>14,825.90</b>	<b>17,368.45</b>	<b>15,198.28</b>
Taxes and licenses for State	5,610.00	5,788.56	6,375.00	4,675.00
Taxes for county	15,232.64	6,086.09	10,558.66	4,922.57
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	5,818.10	2,951.25	434.79	5,600.71
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$164,897.16	\$187,994.49	\$224,021.09	\$163,101.35
Premiums	—	—	1.00	9,905.00
Municipal indebtedness	37,000.00	133,900.00	155,000.00	535,000.00
Transfers and refunds	17.35	724.94	863.81	2,838.11
Agency, trust, and investment	26,660.74	14,825.90	17,368.45	15,198.28
<b>Total receipts</b>	<b>\$228,575.25</b>	<b>\$337,445.33</b>	<b>\$397,254.35</b>	<b>\$726,042.74</b>
Balance on hand, including funds	22,174.48	19,658.97	28,594.84	30,546.66
<b>GRAND TOTAL</b>	<b>\$250,749.73</b>	<b>\$357,104.30</b>	<b>\$425,849.19</b>	<b>\$756,589.40</b>

<sup>1</sup> Includes \$0.25 from administration of trust funds. See "Unclassified."

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Provincetown POPULATION 3,787	Westford POPULATION 3,571	East Bridgewater POPULATION 3,538	Wilmington POPULATION 3,515
<b>Maintenance</b>	<b>\$135,166.20</b>	<b>\$144,796.27</b>	<b>\$147,521.04</b>	<b>\$134,375.64</b>
<i>Departmental</i>	<i>113,723.16</i>	<i>143,032.63</i>	<i>136,535.19</i>	<i>129,061.77</i>
General government	11,550.98	8,079.66	10,648.44	9,549.55
Protection of persons and property	9,447.23	12,115.22	14,223.20	15,217.63
Health and sanitation	6,089.91	4,984.63	8,476.36	2,649.49
Highways	17,572.12	31,405.91	26,074.74	33,031.56
Charities	12,291.44	9,777.15	12,388.79	9,353.93
Soldiers' benefits	1,939.09	2,012.00	1,369.73	1,538.77
Schools	52,431.55	68,314.60	59,399.56	54,177.99
Libraries	1,178.86	3,147.73	2,537.52	804.91
Recreation	650.00	1,277.65	201.81	420.75
Pensions	—	—	—	1,214.00
Unclassified	571.98	1,918.08	1,215.04	1,103.19
<i>Public service enterprises</i>	<i>19,337.50</i>	<i>—</i>	<i>10,899.60</i>	<i>2,694.91</i>
Electric light	—	—	—	—
Water	14,910.44	—	10,899.60	2,694.91
All other	4,427.06	—	—	—
<i>Cemeteries</i>	<i>2,105.29</i>	<i>1,763.64</i>	<i>86.25</i>	<i>2,618.96</i>
<i>Administration of trust funds</i>	<i>.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>2,094.36</b>	<b>4,904.56</b>	<b>7,005.44</b>	<b>10,339.44</b>
<i>Loans, general purposes</i>	<i>748.11</i>	<i>4,904.56</i>	<i>3,944.18</i>	<i>4,937.54</i>
<i>Loans, public service enterprises</i>	<i>1,346.25</i>	<i>—</i>	<i>3,061.26</i>	<i>5,401.90</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>23,987.34</b>	<b>55,158.75</b>	<b>59,473.84</b>	<b>371,253.59</b>
<i>Departmental</i>	<i>22,419.93</i>	<i>55,158.75</i>	<i>53,463.17</i>	<i>14,674.87</i>
General government	—	—	1,173.84	—
Protection of persons and property	—	—	—	1,117.98
Health and sanitation	—	—	360.99	—
Highways	10,357.50	21,967.98	51,928.34	10,134.85
Charities	—	903.54	—	—
Schools	919.68	32,287.23	—	3,422.04
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	11,142.75	—	—	—
<i>Public service enterprises</i>	<i>1,567.41</i>	<i>—</i>	<i>6,010.67</i>	<i>356,578.72</i>
Electric light	—	—	—	—
Water	1,567.41	—	6,010.67	356,578.72
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>36,200.00</b>	<b>111,500.00</b>	<b>179,500.00</b>	<b>175,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>6,200.00</i>	<i>6,500.00</i>	<i>9,500.00</i>	<i>10,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>105,000.00</i>	<i>170,000.00</i>	<i>165,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>575.36</b>	<b>769.94</b>	<b>1,265.38</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>575.36</i>	<i>769.94</i>	<i>1,265.38</i>
<b>Refunds</b>	<b>17.35</b>	<b>149.58</b>	<b>93.87</b>	<b>1,572.73</b>
<b>Agency, trust, and investment</b>	<b>26,669.87</b>	<b>14,885.53</b>	<b>17,428.16</b>	<b>15,309.91</b>
<i>Taxes and licenses for State</i>	<i>5,610.00</i>	<i>5,788.56</i>	<i>6,375.00</i>	<i>4,675.00</i>
<i>Taxes for county</i>	<i>15,232.64</i>	<i>6,086.09</i>	<i>10,558.66</i>	<i>4,922.57</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,827.23</i>	<i>3,010.88</i>	<i>494.50</i>	<i>5,712.34</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$137,260.56	\$149,700.83	\$154,526.48	\$144,715.08
Permanent debt (except from sinking funds)	6,200.00	6,500.00	9,500.00	10,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	23,987.34	55,158.75	59,473.84	371,253.59
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	105,000.00	170,000.00	165,000.00
Transfers (except to sinking funds) and refunds	17.35	724.94	863.81	2,838.11
Agency, trust, and investment	26,669.87	14,885.53	17,428.16	15,309.91
<b>Total payments</b>	<b>\$224,135.12</b>	<b>\$331,970.05</b>	<b>\$411,792.29</b>	<b>\$709,116.69</b>
Balance on hand, including funds	26,614.61	25,134.25	14,056.90	47,472.71
<b>GRAND TOTAL</b>	<b>\$250,749.73</b>	<b>\$357,104.30</b>	<b>\$425,849.19</b>	<b>\$756,589.40</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Holden POPULATION 3,436	Longmeadow POPULATION 3,333	Barre POPULATION 3,329	Holbrook POPULATION 3,273
<b>REVENUE.</b>	<b>\$207,891.01</b>	<b>\$294,605.00</b>	<b>\$143,559.94</b>	<b>\$146,113.11</b>
<b>General</b>	<b>151,329.85</b>	<b>260,860.68</b>	<b>128,886.68</b>	<b>119,318.86</b>
Taxes . . . . .	128,484.48	258,765.20	127,222.28	116,743.57
Property, poll, and income	123,311.42	253,421.86	109,342.66	110,290.14
Corporation, bank, etc.	5,173.06	5,343.34	17,879.62	5,453.43
Licenses and permits	368.00	204.25	80.00	210.00
Fines and forfeits	1,098.00	971.00	604.00	226.10
Grants and gifts	21,379.37	920.23	1,080.40	3,139.19
For expenses	21,379.37	920.23	1,080.40	3,139.19
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>56,561.16</b>	<b>33,744.32</b>	<b>14,673.26</b>	<b>26,794.25</b>
Special assessments	642.50	3,204.49	—	324.04
To meet expenses	542.50	—	—	324.04
To meet outlays	—	3,204.49	—	—
Privileges	—	—	—	—
Departmental	5,070.96	6,731.60	6,285.59	3,968.16
General government	436.50	680.78	485.00	946.00
Protection of persons and property	226.91	25.27	190.47	125.80
Health and sanitation	—	347.66	180.57	482.85
Highways	—	418.13	122.00	166.00
Charities	2,060.97	769.06	3,948.96	1,053.63
Soldiers' benefits	238.50	200.00	144.00	853.06
Schools	1,823.00	509.15	1,050.60	173.73
Libraries	128.08	—	163.99	166.27
Recreation	—	3,781.55	—	—
Unclassified	157.00	—	—	.82
Public service enterprises	48,706.33	18,272.72	5,554.50	17,176.83
Electric light	31,987.14	—	—	—
Water	16,719.19	18,272.72	5,554.50	17,176.83
All other	—	—	—	—
Cemeteries	35.40	—	329.60	—
Interest	2,205.97	5,535.51	2,503.57	5,325.22
On sinking funds	—	—	—	—
On trust and investment funds	6.87	426.21	945.29	1,745.28
All other	2,199.10	5,109.30	1,558.28	3,579.94
<b>NON-REVENUE.</b>	<b>\$75,387.46</b>	<b>\$467,536.83</b>	<b>\$103,158.60</b>	<b>\$182,117.04</b>
<b>Offsets to outlays</b>	<b>11,893.41</b>	<b>80,259.29</b>	<b>496.84</b>	<b>2,000.00</b>
Departmental	11,290.91	75,214.33	496.84	2,000.00
Public service enterprises	602.50	5,044.96	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>53,542.45</b>	<b>356,489.57</b>	<b>90,000.00</b>	<b>170,669.00</b>
Loans, general purposes	8,500.00	177,000.00	—	100,000.00
Loans, public service enterprises	—	7,500.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	45,000.00	170,000.00	90,000.00	70,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	42.45	1,989.57	—	669.00
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>238.25</b>	<b>129.00</b>
From sinking funds	—	—	—	—
All other	—	—	238.25	129.00
<b>Refunds</b>	<b>12.74</b>	<b>426.69</b>	<b>147.56</b>	<b>217.29</b>
<b>Agency, trust, and investment</b>	<b>9,938.86</b>	<b>30,361.28</b>	<b>12,275.95</b>	<b>9,101.75</b>
Taxes and licenses for State	4,590.00	9,628.97	5,185.00	4,420.00
Taxes for county	5,236.00	11,372.96	5,915.00	4,333.33
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	112.86	9,359.35	1,175.95	348.42
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$219,784.42	\$374,864.29	\$144,056.78	\$148,113.11
Premiums	42.45	1,989.57	—	669.00
Municipal indebtedness	53,500.00	354,500.00	90,000.00	170,000.00
Transfers and refunds	12.74	426.69	385.81	346.29
Agency, trust, and investment	9,938.86	30,361.28	12,275.95	9,101.75
<b>Total receipts</b>	<b>\$283,278.47</b>	<b>\$762,141.83</b>	<b>\$246,718.54</b>	<b>\$328,230.15</b>
Balance on hand, including funds	36,252.47	53,427.51	20,233.37	9,035.03
<b>GRAND TOTAL</b>	<b>\$319,530.94</b>	<b>\$815,569.34</b>	<b>\$266,951.91</b>	<b>\$337,265.18</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Holden POPULATION 3,436	Longmeadow POPULATION 3,333	Barre POPULATION 3,329	Holbrook POPULATION 3,273
<b>Maintenance</b>	<b>\$157,596.45</b>	<b>\$196,510.37</b>	<b>\$118,738.68</b>	<b>\$116,538.94</b>
<i>Departmental</i>	<i>128,053.65</i>	<i>186,185.13</i>	<i>116,190.07</i>	<i>108,155.67</i>
General government	6,861.08	14,296.43	5,156.11	10,426.20
Protection of persons and property	8,834.20	18,594.33	5,703.61	12,336.67
Health and sanitation	3,866.52	12,717.58	3,081.17	2,344.76
Highways	21,752.52	25,571.56	27,476.83	22,085.94
Charities	5,119.46	1,074.88	10,122.45	6,516.32
Soldiers' benefits	463.47	144.00	90.00	967.55
Schools	76,717.89	97,482.10	60,928.65	47,805.31
Libraries	3,100.88	2,577.66	1,957.36	2,078.24
Recreation	151.00	11,903.74	88.19	698.27
Pensions	—	—	—	—
Unclassified	1,186.63	1,822.85	1,585.70	2,896.31
<i>Public service enterprises</i>	<i>29,427.12</i>	<i>10,325.24</i>	<i>1,808.07</i>	<i>8,380.37</i>
Electric light	25,093.49	—	—	—
Water	4,333.63	10,325.24	1,720.52	8,380.37
All other	—	—	87.55	—
Cemeteries	116.68	—	740.64	—
Administration of trust funds	—	—	—	8.00
<b>Interest</b>	<b>10,913.53</b>	<b>15,945.65</b>	<b>2,380.48</b>	<b>5,247.48</b>
<i>Loans, general purposes</i>	<i>6,907.34</i>	<i>16,745.65</i>	<i>2,380.48</i>	<i>4,595.48</i>
<i>Loans, public service enterprises</i>	<i>4,006.19</i>	<i>200.00</i>	—	<i>652.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>51,880.46</b>	<b>219,174.86</b>	<b>8,252.79</b>	<b>120,875.16</b>
<i>Departmental</i>	<i>41,338.15</i>	<i>208,556.99</i>	<i>6,205.79</i>	<i>117,687.60</i>
General government	—	220.00	—	733.08
Protection of persons and property	9,500.00	—	496.01	\$45.00
Health and sanitation	—	5,724.11	—	165.93
Highways	30,329.49	157,721.50	5,709.78	5,091.17
Charities	—	—	—	—
Schools	1,508.66	45,691.38	—	110,852.32
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>10,542.31</i>	<i>9,817.87</i>	<i>2,047.00</i>	<i>3,187.66</i>
Electric light	9,783.48	—	—	—
Water	758.83	9,817.87	2,047.00	3,187.66
All other	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>67,500.00</b>	<b>188,000.00</b>	<b>100,000.00</b>	<b>54,600.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>22,600.00</i>	<i>28,000.00</i>	—	<i>9,600.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>45,000.00</i>	<i>160,000.00</i>	<i>100,000.00</i>	<i>45,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>238.25</b>	<b>129.00</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	—	238.25	129.00
<b>Refunds</b>	<b>12.74</b>	<b>426.69</b>	<b>147.56</b>	<b>217.29</b>
<b>Agency, trust, and investment</b>	<b>9,945.73</b>	<b>30,225.64</b>	<b>12,329.91</b>	<b>9,276.26</b>
<i>Taxes and licenses for State</i>	<i>4,690.00</i>	<i>9,628.97</i>	<i>5,185.00</i>	<i>4,420.00</i>
<i>Taxes for county</i>	<i>5,236.00</i>	<i>11,372.96</i>	<i>6,915.00</i>	<i>4,333.33</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>119.73</i>	<i>9,223.71</i>	<i>1,229.91</i>	<i>522.93</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$168,509.98	\$212,456.02	\$121,119.16	\$121,786.42
Permanent debt (except from sinking funds)	22,500.00	28,000.00	—	9,600.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	51,880.46	219,174.86	8,252.79	120,875.16
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	45,000.00	160,000.00	100,000.00	45,000.00
Transfers (except to sinking funds) and refunds	12.74	426.69	385.81	346.29
Agency, trust, and investment	9,945.73	30,225.64	12,329.91	9,276.26
<b>Total payments</b>	<b>\$297,848.91</b>	<b>\$650,283.21</b>	<b>\$242,087.67</b>	<b>\$306,884.13</b>
<i>Balance on hand, including funds</i>	<i>21,682.03</i>	<i>165,286.13</i>	<i>24,864.24</i>	<i>30,381.05</i>
<b>GRAND TOTAL</b>	<b>\$319,530.94</b>	<b>\$815,569.34</b>	<b>\$266,951.91</b>	<b>\$337,265.18</b>



TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Swansea POPULATION 3,250	Wrentham POPULATION 3,214	Dighton POPULATION 3,208	Hopedale POPULATION 3,165
<b>REVENUE.</b>	<b>\$131,847.72</b>	<b>\$127,133.03</b>	<b>\$133,238.52</b>	<b>\$183,570.32</b>
<b>General</b>	<b>125,469.95</b>	<b>112,214.28</b>	<b>129,222.70</b>	<b>167,213.34</b>
Taxes	118,372.88	100,653.82	128,500.36	152,857.65
Property, poll, and income	114,672.62	93,752.49	112,185.85	124,448.99
Corporation, bank, etc.	3,700.26	6,901.33	16,114.51	28,388.66
Licenses and permits	487.00	852.50	154.00	153.00
Fines and forfeits	43.00	3,745.00	15.00	1.00
Grants and gifts	6,567.07	6,937.79	753.34	14,221.69
For expenses	6,567.07	6,937.79	753.34	812.35
For outlays	—	—	—	13,409.34
All other	—	25.17	—	—
<b>Commercial</b>	<b>6,377.77</b>	<b>14,918.75</b>	<b>4,015.82</b>	<b>16,356.98</b>
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	275.00	—	150.00	—
Departmental	2,078.92	2,051.95	2,682.47	10,405.70
General government	133.31	121.00	119.00	2,184.90
Protection of persons and property	49.99	127.20	45.36	719.40
Health and sanitation	—	388.57	3.00	340.00
Highways	19.78	161.00	106.50	4,401.17
Charities	67.56	874.60	1,151.41	755.38
Soldiers' benefits	69.00	268.00	136.00	—
Schools	1,453.68	65.58	883.20	1,754.61
Libraries	37.00	46.00	42.24	203.64
Recreation	—	—	—	46.60
Unclassified	248.60	—	195.76	—
Public service enterprises	—	11,176.38	—	—
Electric light	—	—	—	—
Water	—	11,176.38	—	—
All other	—	—	—	—
Cemeteries	153.00	—	—	8.74
Interest	3,870.85	1,690.42	1,183.35	5,942.54
On sinking funds	—	—	—	—
On trust and investment funds	2,096.03	329.53	174.04	3,860.32
All other	1,774.82	1,360.89	1,009.31	2,082.22
<b>NON-REVENUE.</b>	<b>\$103,785.30</b>	<b>\$83,353.16</b>	<b>\$86,078.18</b>	<b>\$51,569.71</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>—</b>	<b>13,918.00</b>	<b>—</b>
Departmental	—	—	13,918.00	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>86,000.00</b>	<b>75,329.85</b>	<b>60,000.00</b>	<b>25,000.00</b>
Loans, general purposes	11,000.00	45,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	75,000.00	30,000.00	60,000.00	25,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	329.85	—	—
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	—	—	—	—
<b>Refunds</b>	<b>57.63</b>	<b>279.98</b>	<b>84.66</b>	<b>146.39</b>
<b>Agency, trust, and investment</b>	<b>17,727.67</b>	<b>7,743.33</b>	<b>12,075.52</b>	<b>26,423.32</b>
Taxes and licenses for State	5,270.00	3,910.00	5,780.00	6,974.05
Taxes for county	5,303.21	3,833.33	5,816.42	7,951.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	7,154.46	—	479.10	11,498.27
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$131,847.72	\$127,133.03	\$147,156.52	\$183,570.32
Premiums	—	329.85	—	—
Municipal indebtedness	86,000.00	75,000.00	60,000.00	25,000.00
Transfers and refunds	57.63	279.98	84.66	146.39
Agency, trust, and investment	17,727.67	7,743.33	12,075.52	26,423.32
<b>Total receipts</b>	<b>\$235,633.02</b>	<b>\$210,486.19</b>	<b>\$219,316.70</b>	<b>\$235,140.03</b>
Balance on hand, including funds	14,000.43	24,880.67	52,939.39	144,566.67
<b>GRAND TOTAL</b>	<b>\$249,633.45</b>	<b>\$235,366.86</b>	<b>\$272,256.09</b>	<b>\$379,696.70</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Swansea POPULATION 3,250	Wrentham POPULATION 3,214	Dighton POPULATION 3,208	Hopedale POPULATION 3,165
<b>Maintenance</b> . . . . .	<b>\$118,880.45</b>	<b>\$101,875.35</b>	<b>\$102,052.17</b>	<b>\$125,368.92</b>
<i>Departmental</i> . . . . .	<i>118,538.57</i>	<i>92,141.48</i>	<i>102,052.17</i>	<i>125,237.86</i>
General government . . . . .	6,755.28	5,563.73	6,642.04	6,224.11
Protection of persons and property . . . . .	5,459.96	14,252.96	4,478.74	22,582.21
Health and sanitation . . . . .	3,964.47	3,295.02	6,127.21	4,319.50
Highways . . . . .	41,351.90	26,440.90	16,678.95	16,275.85
Charities . . . . .	2,792.19	7,187.79	8,838.68	7,993.37
Soldiers' benefits . . . . .	12.00	314.00	264.00	—
Schools . . . . .	56,296.85	31,915.80	57,093.55	56,073.46
Libraries . . . . .	1,276.15	1,702.77	1,200.42	7,608.36
Recreation . . . . .	—	476.67	—	3,500.22
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	629.77	991.84	728.58	660.78
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>9,733.87</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	9,733.87	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>341.88</i>	<i>—</i>	<i>—</i>	<i>131.06</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>3,565.64</b>	<b>3,429.50</b>	<b>979.72</b>	<b>5,008.33</b>
<i>Loans, general purposes</i> . . . . .	<i>3,565.64</i>	<i>1,394.50</i>	<i>979.72</i>	<i>5,008.33</i>
<i>Loans, public service enterprises</i> . . . . .	<i>—</i>	<i>2,035.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>22,421.01</b>	<b>59,708.49</b>	<b>39,945.49</b>	<b>138,780.23</b>
<i>Departmental</i> . . . . .	<i>22,421.01</i>	<i>54,972.68</i>	<i>39,945.49</i>	<i>138,780.23</i>
General government . . . . .	—	1,535.00	—	—
Protection of persons and property . . . . .	—	—	132.50	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	3,906.09	2,401.70	36,563.95	4,647.79
Charities . . . . .	—	—	—	—
Schools . . . . .	18,436.42	51,035.98	3,249.04	132,547.44
Libraries . . . . .	78.50	—	—	—
Recreation . . . . .	—	—	—	1,585.00
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>4,735.81</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	4,735.81	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>78,000.00</b>	<b>34,200.00</b>	<b>61,000.00</b>	<b>32,000.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>3,000.00</i>	<i>4,200.00</i>	<i>1,000.00</i>	<i>7,000.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>75,000.00</i>	<i>30,000.00</i>	<i>60,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Refunds</b> . . . . .	<b>57.63</b>	<b>279.98</b>	<b>84.66</b>	<b>146.39</b>
<b>Agency, trust, and investment</b> . . . . .	<b>15,955.89</b>	<b>7,747.06</b>	<b>12,249.56</b>	<b>26,454.33</b>
<i>Taxes and licenses for State</i> . . . . .	<i>5,270.00</i>	<i>3,910.00</i>	<i>5,780.00</i>	<i>6,974.05</i>
<i>Taxes for county</i> . . . . .	<i>5,303.21</i>	<i>3,833.33</i>	<i>5,816.42</i>	<i>7,951.00</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>5,382.68</i>	<i>3.73</i>	<i>653.14</i>	<i>11,529.28</i>
<i>All other</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$122,446.09	\$105,304.85	\$103,031.89	\$130,377.25
Permanent debt (except from sinking funds) . . . . .	3,000.00	4,200.00	1,000.00	7,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	22,421.01	59,708.49	39,945.49	138,780.23
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	75,000.00	30,000.00	60,000.00	25,000.00
Transfers (except to sinking funds) and refunds . . . . .	57.63	279.98	84.66	146.39
Agency, trust, and investment . . . . .	15,955.89	7,747.06	12,249.56	26,454.33
<b>Total payments</b> . . . . .	<b>\$238,880.62</b>	<b>\$207,240.38</b>	<b>\$216,311.60</b>	<b>\$327,758.20</b>
<i>Balance on hand, including funds</i> . . . . .	<i>10,752.83</i>	<i>28,126.48</i>	<i>55,944.49</i>	<i>51,938.50</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$249,633.45</b>	<b>\$235,366.86</b>	<b>\$272,256.09</b>	<b>\$379,696.70</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Nantucket POPULATION 3,152	Medway POPULATION 3,144	East Longmeadow POPULATION 3,134	West Bridgewater POPULATION 3,121
<b>REVENUE.</b>	<b>\$299,832.57</b>	<b>\$126,929.02</b>	<b>\$139,459.21</b>	<b>\$128,042.96</b>
<b>General</b>	<b>284,635.25</b>	<b>106,754.16</b>	<b>127,017.75</b>	<b>105,517.32</b>
<i>Taxes</i>	<i>278,678.02</i>	<i>94,452.04</i>	<i>112,199.84</i>	<i>92,995.11</i>
Property, poll, and income	273,566.69	89,552.70	109,350.87	89,530.27
Corporation, bank, etc.	5,111.33	4,899.34	2,848.97	3,464.84
<i>Licenses and permits</i>	<i>917.75</i>	<i>212.00</i>	<i>165.00</i>	<i>230.75</i>
<i>Fines and forfeits</i>	<i>1,470.00</i>	<i>1,369.97</i>	<i>54.00</i>	<i>673.21</i>
<i>Grants and gifts</i>	<i>3,215.01</i>	<i>10,703.29</i>	<i>14,698.91</i>	<i>11,618.25</i>
For expenses	3,215.01	8,203.29	14,598.91	11,618.25
For outlays	—	2,500.00	—	—
<i>All other</i>	<i>354.47</i>	<i>16.86</i>	—	—
<b>Commercial</b>	<b>15,197.32</b>	<b>20,174.83</b>	<b>12,441.46</b>	<b>22,525.64</b>
<i>Special assessments</i>	<i>1,520.00</i>	—	—	—
To meet expenses	—	—	—	—
To meet outlays	1,520.00	—	—	—
<i>Privileges</i>	<i>3,300.00</i>	—	—	—
<i>Departmental</i>	<i>1,804.69</i>	<i>6,173.83</i>	<i>2,348.58</i>	<i>2,658.49</i>
General government	—	—	85.00	776.50
Protection of persons and property	79.44	89.11	113.79	291.56
Health and sanitation	569.90	93.20	222.39	21.50
Highways	384.45	155.00	872.73	—
Charities	177.90	2,986.01	569.80	654.27
Soldiers' benefits	588.00	465.00	—	336.00
Schools	—	2,385.49	394.62	459.68
Libraries	—	—	82.00	48.98
Recreation	—	—	—	5.00
Unclassified	5.00	.02	8.25	65.00
<i>Public service enterprises</i>	<i>7,130.96</i>	<i>12,140.05</i>	<i>7,413.34</i>	<i>16,922.23</i>
Electric light	—	—	—	—
Water	7,130.96	12,140.05	7,413.34	16,922.23
All other	—	—	—	—
<i>Cemeteries</i>	<i>375.23</i>	—	—	—
<i>Interest</i>	<i>1,066.44</i>	<i>1,860.98</i>	<i>2,679.54</i>	<i>2,944.92</i>
On sinking funds	—	—	—	—
On trust and investment funds	25.28	512.01	764.47	1,017.35
All other	1,041.16	1,348.97	1,915.07	1,927.57
<b>NON-REVENUE.</b>	<b>\$414,515.06</b>	<b>\$166,316.97</b>	<b>\$71,411.63</b>	<b>\$114,166.77</b>
<b>Offsets to outlays</b>	<b>16,138.00</b>	<b>27,799.38</b>	<b>5,475.62</b>	<b>2,103.47</b>
<i>Departmental</i>	<i>16,138.00</i>	<i>27,799.38</i>	<i>5,475.62</i>	<i>1,735.91</i>
<i>Public service enterprises</i>	—	—	—	<i>367.56</i>
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>368,106.00</b>	<b>128,500.00</b>	<b>50,000.00</b>	<b>98,500.00</b>
<i>Loans, general purposes</i>	<i>187,000.00</i>	<i>9,500.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>180,000.00</i>	<i>119,000.00</i>	<i>50,000.00</i>	<i>98,500.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>1,106.00</i>	—	—	—
<b>Transfers</b>	<b>—</b>	<b>44.38</b>	<b>727.13</b>	<b>1,414.51</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	44.38	727.13	1,414.51
<b>Refunds</b>	<b>597.04</b>	<b>428.22</b>	<b>444.07</b>	<b>236.17</b>
<b>Agency, trust, and investment</b>	<b>29,674.02</b>	<b>9,544.99</b>	<b>14,764.81</b>	<b>11,912.62</b>
<i>Taxes and licenses for State</i>	<i>11,050.00</i>	<i>4,250.00</i>	<i>4,420.00</i>	<i>3,995.00</i>
<i>Taxes for county</i>	<i>16,000.00</i>	<i>4,166.67</i>	<i>5,233.57</i>	<i>6,616.76</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,624.02</i>	<i>1,128.32</i>	<i>5,111.24</i>	<i>1,300.86</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$315,970.57	\$154,728.40	\$144,934.83	\$130,146.43
Premiums	1,106.00	—	—	—
Municipal indebtedness	367,000.00	128,500.00	50,000.00	98,500.00
Transfers and refunds	597.04	472.60	1,171.20	1,650.68
Agency, trust, and investment	29,674.02	9,544.99	14,764.81	11,912.62
<b>Total receipts</b>	<b>\$714,347.63</b>	<b>\$293,245.99</b>	<b>\$210,870.84</b>	<b>\$242,209.73</b>
Balance on hand, including funds	34,960.14	11,870.54	8,334.71	10,662.02
<b>GRAND TOTAL</b>	<b>\$749,307.77</b>	<b>\$305,116.53</b>	<b>\$219,205.55</b>	<b>\$252,871.75</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Nantucket POPULATION 3,152	Medway POPULATION 3,144	East Longmeadow POPULATION 3,134	West Bridgewater POPULATION 3,121
<b>Maintenance</b>	<b>\$153,127.63</b>	<b>\$105,745.17</b>	<b>\$116,222.78</b>	<b>\$107,074.93</b>
<i>Departmental</i>	<i>146,594.23</i>	<i>99,440.61</i>	<i>108,603.55</i>	<i>98,256.78</i>
General government	12,353.23	5,864.44	8,516.50	9,168.53
Protection of persons and property	30,220.77	7,893.45	4,777.85	9,328.42
Health and sanitation	9,958.68	4,462.17	2,620.04	3,630.76
Highways	29,876.07	19,285.65	15,512.11	19,447.24
Charities	8,827.02	8,952.66	3,671.69	4,786.69
Soldiers' benefits	2,278.00	1,617.00	—	356.13
Schools	45,547.92	47,176.69	70,715.33	47,802.27
Libraries	2,500.00	1,000.00	771.12	1,997.14
Recreation	500.00	48.14	251.50	87.70
Pensions	500.00	—	—	—
Unclassified	4,032.54	3,140.41	1,767.41	1,651.90
<i>Public service enterprises</i>	<i>6,158.17</i>	<i>6,304.56</i>	<i>7,581.89</i>	<i>8,798.15</i>
Electric light	—	—	—	—
Water	6,158.17	6,304.56	7,581.89	8,798.15
All other	—	—	—	—
<i>Cemeteries</i>	<i>375.23</i>	—	—	20.00
<i>Administration of trust funds</i>	—	—	37.34	—
<b>Interest</b>	<b>5,499.24</b>	<b>7,404.45</b>	<b>4,593.93</b>	<b>4,616.53</b>
<i>Loans, general purposes</i>	<i>3,119.24</i>	<i>5,324.45</i>	<i>3,224.67</i>	<i>2,206.23</i>
<i>Loans, public service enterprises</i>	<i>2,380.00</i>	<i>2,080.00</i>	<i>1,369.26</i>	<i>2,410.30</i>
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>198,507.65</b>	<b>55,172.39</b>	<b>16,636.04</b>	<b>12,600.74</b>
<i>Departmental</i>	<i>196,808.51</i>	<i>55,172.39</i>	<i>12,794.29</i>	<i>4,920.60</i>
General government	30,000.00	—	—	—
Protection of persons and property	1,988.91	—	—	—
Health and sanitation	101,480.10	—	—	—
Highways	58,152.74	41,501.75	12,794.29	4,551.05
Charities	—	—	—	—
Schools	5,186.76	11,370.64	—	—
Libraries	—	—	—	—
Recreation	—	2,300.00	—	369.55
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,699.14</i>	—	<i>3,841.75</i>	<i>7,680.14</i>
Electric light	—	—	—	—
Water	1,699.14	—	3,841.75	7,680.14
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>184,500.00</b>	<b>116,500.00</b>	<b>61,100.00</b>	<b>97,035.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>4,500.00</i>	<i>12,500.00</i>	<i>11,100.00</i>	<i>8,535.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>180,000.00</i>	<i>104,000.00</i>	<i>50,000.00</i>	<i>88,500.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>44.38</b>	<b>727.13</b>	<b>1,414.51</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	44.38	727.13	1,414.51
<b>Refunds</b>	<b>597.04</b>	<b>428.22</b>	<b>444.07</b>	<b>236.17</b>
<b>Agency, trust, and investment</b>	<b>29,699.30</b>	<b>10,101.38</b>	<b>13,373.32</b>	<b>11,515.46</b>
<i>Taxes and licenses for State</i>	<i>11,050.00</i>	<i>4,250.00</i>	<i>4,420.00</i>	<i>3,995.00</i>
<i>Taxes for county</i>	<i>16,000.00</i>	<i>4,166.67</i>	<i>5,233.57</i>	<i>6,616.76</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,649.30</i>	<i>1,684.71</i>	<i>3,719.75</i>	<i>903.70</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$158,626.87	\$113,149.62	\$120,816.71	\$111,691.46
Permanent debt (except from sinking funds)	4,500.00	12,500.00	11,100.00	8,535.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	198,507.65	55,172.39	16,636.04	12,600.74
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	180,000.00	104,000.00	50,000.00	88,500.00
Transfers (except to sinking funds) and refunds	597.04	472.60	1,171.20	1,650.68
Agency, trust, and investment	29,699.30	10,101.38	13,373.32	11,515.46
<b>Total payments</b>	<b>\$571,930.86</b>	<b>\$295,395.99</b>	<b>\$213,097.27</b>	<b>\$234,493.34</b>
Balance on hand, including funds	177,376.91	9,720.54	6,108.28	18,378.41
<b>GRAND TOTAL</b>	<b>\$749,307.77</b>	<b>\$305,116.53</b>	<b>\$219,205.55</b>	<b>\$252,871.75</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sharon POPULATION 3,119	Hardwick POPULATION 3,046	North Brookfield POPULATION 3,046	Ayer POPULATION 3,032
<b>REVENUE.</b>	<b>\$194,813.52</b>	<b>\$79,611.69</b>	<b>\$109,073.68</b>	<b>\$128,307.75</b>
<b>General</b>	<b>171,197.83</b>	<b>58,762.77</b>	<b>82,439.15</b>	<b>108,984.85</b>
<i>Taxes</i>	<i>169,703.36</i>	<i>54,629.11</i>	<i>74,233.80</i>	<i>105,674.61</i>
Property, poll, and income	166,010.09	38,462.78	65,371.54	100,267.44
Corporation, bank, etc.	3,693.27	16,166.33	8,862.26	5,407.17
<i>Licenses and permits</i>	<i>576.00</i>	<i>84.00</i>	<i>86.50</i>	<i>705.50</i>
<i>Fines and forfeits</i>	<i>157.00</i>	<i>3,589.11</i>	<i>315.55</i>	<i>184.67</i>
<i>Grants and gifts</i>	<i>761.47</i>	<i>460.55</i>	<i>7,803.30</i>	<i>2,420.07</i>
For expenses	761.47	460.55	7,803.30	2,420.07
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>23,615.69</b>	<b>20,848.92</b>	<b>26,634.53</b>	<b>19,322.90</b>
<i>Special assessments</i>	<i>20.94</i>	—	<i>56.10</i>	—
To meet expenses	—	—	56.10	—
To meet outlays	20.94	—	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>4,253.69</i>	<i>8,570.73</i>	<i>11,918.94</i>	<i>3,929.92</i>
General government	993.42	66.00	1,644.75	443.25
Protection of persons and property	308.88	59.69	70.44	152.29
Health and sanitation	381.62	51.00	—	107.25
Highways	16.00	35.00	564.04	7.72
Charities	824.87	—	7,266.49	2,167.91
Soldiers' benefits	48.00	—	100.00	168.00
Schools	613.09	3,976.63	2,025.38	869.50
Libraries	170.44	—	233.84	—
Recreation	687.37	—	—	—
Unclassified	210.00	4,182.41	14.00	14.00
<i>Public service enterprises</i>	<i>15,796.48</i>	—	<i>8,486.76</i>	<i>13,991.24</i>
Electric light	—	—	—	—
Water	15,795.98	—	8,486.76	13,991.24
All other	.50	—	—	—
<i>Cemeteries</i>	—	<i>1,364.32</i>	<i>2,287.48</i>	—
<i>Interest</i>	<i>3,544.58</i>	<i>11,113.87</i>	<i>3,885.25</i>	<i>1,401.74</i>
On sinking funds	—	—	—	—
On trust and investment funds	922.59	10,450.87	1,832.86	55.42
All other	2,621.99	663.00	2,052.39	1,346.32
<b>NON-REVENUE.</b>	<b>\$302,481.94</b>	<b>\$171,043.01</b>	<b>\$95,770.68</b>	<b>\$86,894.85</b>
<b>Offsets to outlays</b>	<b>7,941.04</b>	<b>2,432.36</b>	—	<b>3,222.15</b>
<i>Departmental</i>	<i>7,941.04</i>	<i>2,432.36</i>	—	<i>3,222.15</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>278,657.00</b>	<b>143,000.00</b>	<b>82,000.00</b>	<b>73,000.00</b>
<i>Loans, general purposes</i>	<i>167,700.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	11,000.00
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>110,000.00</i>	<i>143,000.00</i>	<i>82,000.00</i>	<i>62,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>957.00</i>	—	—	—
<b>Transfers</b>	<b>829.36</b>	<b>2,005.50</b>	<b>1,800.00</b>	<b>1,067.99</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	829.36	2,005.50	1,800.00	1,067.99
<b>Refunds</b>	<b>934.40</b>	<b>275.04</b>	<b>300.88</b>	<b>7.14</b>
<b>Agency, trust, and investment</b>	<b>14,120.14</b>	<b>23,330.11</b>	<b>11,669.89</b>	<b>9,597.57</b>
<i>Taxes and licenses for State</i>	<i>6,800.00</i>	<i>5,100.65</i>	<i>3,910.00</i>	<i>4,675.00</i>
<i>Taxes for county</i>	<i>6,666.67</i>	<i>5,818.00</i>	<i>4,460.00</i>	<i>4,922.57</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>653.47</i>	<i>12,411.46</i>	<i>3,299.80</i>	—
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$202,754.56	\$82,044.05	\$109,073.68	\$131,529.90
Premiums	957.00	—	—	—
Municipal indebtedness	277,700.00	143,000.00	82,000.00	73,000.00
Transfers and refunds	1,763.76	2,280.54	2,100.88	1,075.13
Agency, trust, and investment	14,120.14	23,330.11	11,669.89	9,597.57
<b>Total receipts</b>	<b>\$497,295.46</b>	<b>\$250,654.70</b>	<b>\$204,844.36</b>	<b>\$215,202.60</b>
<i>Balance on hand, including funds</i>	<i>50,989.08</i>	<i>25,925.08</i>	<i>7,805.82</i>	<i>5,456.93</i>
<b>GRAND TOTAL</b>	<b>\$548,284.54</b>	<b>\$276,579.78</b>	<b>\$212,650.18</b>	<b>\$220,659.53</b>

Graded According to Population of 1925 — Continued.

PAYMENTS.	Sharon POPULATION 3,119	Hardwick POPULATION 3,046	North Brookfield POPULATION 3,046	Ayer POPULATION 3,032
<b>Maintenance</b>	<b>\$142,365.86</b>	<b>\$113,430.45</b>	<b>\$102,437.62</b>	<b>\$100,809.81</b>
<i>Departmental</i>	<i>133,513.72</i>	<i>111,195.37</i>	<i>87,747.21</i>	<i>95,261.36</i>
General government	13,486.00	6,035.11	5,591.49	9,920.39
Protection of persons and property	11,333.11	5,578.94	6,669.59	15,049.79
Health and sanitation	6,319.26	2,485.72	3,450.60	3,453.73
Highways	32,473.42	25,561.18	21,643.48	12,527.66
Charities	3,432.33	3,876.75	13,396.78	7,513.23
Soldiers' benefits	352.00	590.00	152.00	246.00
Schools	59,303.00	52,740.39	31,449.84	41,689.83
Libraries	2,664.49	1,410.69	2,603.30	2,000.00
Recreation	1,307.29	487.83	49.71	931.66
Pensions	—	—	—	—
Unclassified	2,842.82	12,428.76	2,740.42	1,329.07
<i>Public service enterprises</i>	<i>8,852.14</i>	<i>—</i>	<i>12,607.17</i>	<i>5,548.45</i>
Electric light	—	—	—	—
Water	8,852.14	—	12,607.17	5,548.45
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,198.68</i>	<i>2,082.64</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>36.40</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>5,968.64</b>	<b>2,015.79</b>	<b>1,816.52</b>	<b>2,937.79</b>
<i>Loans, general purposes</i>	<i>5,583.39</i>	<i>2,015.79</i>	<i>1,816.52</i>	<i>2,117.79</i>
<i>Loans, public service enterprises</i>	<i>385.25</i>	<i>—</i>	<i>—</i>	<i>820.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>134,491.89</b>	<b>8,879.86</b>	<b>1,556.09</b>	<b>34,111.13</b>
<i>Departmental</i>	<i>124,830.22</i>	<i>8,879.86</i>	<i>945.09</i>	<i>19,817.46</i>
General government	2,696.67	—	—	1,146.33
Protection of persons and property	495.77	876.12	651.56	—
Health and sanitation	—	—	—	584.00
Highways	21,702.77	7,667.24	—	15,563.49
Charities	—	—	—	1,151.64
Schools	99,935.01	336.50	293.53	1,372.00
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>9,661.67</i>	<i>—</i>	<i>611.00</i>	<i>13,793.67</i>
Electric light	—	—	—	—
Water	9,661.67	—	611.00	13,793.67
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>500.00</i>
<b>Municipal indebtedness</b>	<b>199,753.79</b>	<b>100,500.00</b>	<b>74,000.00</b>	<b>63,250.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>9,753.79</i>	<i>2,500.00</i>	<i>3,000.00</i>	<i>9,250.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>190,000.00</i>	<i>98,000.00</i>	<i>71,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>829.36</b>	<b>2,005.50</b>	<b>1,800.00</b>	<b>1,067.99</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>829.36</i>	<i>2,005.50</i>	<i>1,800.00</i>	<i>1,067.99</i>
<b>Refunds</b>	<b>934.40</b>	<b>275.04</b>	<b>300.88</b>	<b>7.14</b>
<b>Agency, trust, and investment</b>	<b>14,258.56</b>	<b>23,009.10</b>	<b>11,702.66</b>	<b>9,652.99</b>
<i>Taxes and licenses for State</i>	<i>6,800.00</i>	<i>5,100.65</i>	<i>3,910.00</i>	<i>4,675.00</i>
<i>Taxes for county</i>	<i>6,666.67</i>	<i>5,818.60</i>	<i>4,460.00</i>	<i>4,922.57</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>791.89</i>	<i>12,090.45</i>	<i>3,332.66</i>	<i>55.42</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$148,334.50	\$115,446.24	\$104,253.54	\$103,747.60
Permanent debt (except from sinking funds)	9,753.79	2,500.00	3,000.00	9,250.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	134,491.89	8,879.86	1,556.09	34,111.13
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	190,000.00	98,000.00	71,000.00	60,000.00
Transfers (except to sinking funds) and refunds	1,763.76	2,280.54	2,100.88	1,075.13
Agency, trust, and investment	14,258.56	23,009.10	11,702.66	9,652.99
<b>Total payments</b>	<b>\$498,602.50</b>	<b>\$250,115.74</b>	<b>\$193,613.17</b>	<b>\$217,836.85</b>
<i>Balance on hand, including funds</i>	<i>49,682.04</i>	<i>26,464.04</i>	<i>19,037.01</i>	<i>2,822.68</i>
<b>GRAND TOTAL</b>	<b>\$548,284.54</b>	<b>\$276,579.78</b>	<b>\$212,650.18</b>	<b>\$220,659.53</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Bourne POPULATION 3,015	Deerfield POPULATION 2,968	Cohasset POPULATION 2,913	Weston POPULATION 2,906
<b>REVENUE.</b>	<b>\$203,491.21</b>	<b>\$148,889.27</b>	<b>\$279,526.18</b>	<b>\$221,409.26</b>
<b>General</b>	<b>195,129.33</b>	<b>137,304.72</b>	<b>265,882.44</b>	<b>187,818.59</b>
Taxes . . . . .	193,288.78	133,916.01	265,069.35	186,173.77
Property, poll, and income	180,818.10	129,160.33	260,283.15	180,888.15
Corporation, bank, etc.	12,470.68	4,755.68	4,786.21	5,285.62
Licenses and permits	448.00	187.00	134.50	270.50
Fines and forfeits	373.00	310.00	22.35	350.00
Grants and gifts	1,019.55	2,891.71	656.23	1,024.23
For expenses	1,019.55	2,891.71	656.23	1,024.23
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>8,361.88</b>	<b>11,584.55</b>	<b>13,643.74</b>	<b>33,590.76</b>
Special assessments	—	585.13	425.22	—
To meet expenses	—	—	425.22	—
To meet outlays	—	585.13	—	—
Privileges	1,123.50	—	—	—
Departmental	4,476.13	8,701.25	7,727.09	1 3,939.15
General government	1,282.56	34.50	302.35	455.20
Protection of persons and property	164.08	111.71	606.94	155.71
Health and sanitation	4.00	279.75	28.37	—
Highways	856.59	—	276.00	847.05
Charities	765.97	735.75	1,636.92	1.25
Soldiers' benefits	276.00	246.00	360.00	72.00
Schools	1,040.91	7,206.64	4,502.81	2,055.00
Libraries	60.00	—	299.34	—
Recreation	—	—	—	1.80
Unclassified	26.02	86.90	13.50	1 51.80
Public service enterprises	—	—	—	18,323.31
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	18,323.31
Cemeteries	—	41.40	364.40	2,585.71
Interest	2,762.25	2,256.77	5,127.03	8,942.59
On sinking funds	—	—	—	—
On trust and investment funds	454.95	—	2,429.35	6,541.59
All other	2,307.30	2,256.77	2,697.68	2,401.00
<b>NON-REVENUE.</b>	<b>\$137,557.21</b>	<b>\$97,361.04</b>	<b>\$147,130.57</b>	<b>\$142,030.70</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>—</b>	<b>206.90</b>	<b>21,611.48</b>
Departmental	—	—	206.90	21,156.04
Public service enterprises	—	—	—	455.44
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>100,000.00</b>	<b>80,000.00</b>	<b>125,000.00</b>	<b>65,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	100,000.00	80,000.00	125,000.00	65,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>100.00</b>	<b>450.00</b>
From sinking funds	—	—	—	—
All other	—	—	100.00	450.00
<b>Refunds</b>	<b>201.11</b>	<b>222.25</b>	<b>104.39</b>	<b>399.94</b>
<b>Agency, trust, and investment</b>	<b>37,356.10</b>	<b>17,138.79</b>	<b>21,719.28</b>	<b>54,569.28</b>
Taxes and licenses for State	9,860.00	5,950.00	10,965.50	9,550.57
Taxes for county	26,772.54	11,031.44	10,750.00	10,024.14
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	528.56	107.37	3.78	34,994.57
All other	195.00	49.98	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$203,491.21	\$148,889.27	\$279,733.08	\$243,020.74
Premiums	—	—	—	—
Municipal indebtedness	100,000.00	80,000.00	125,000.00	65,000.00
Transfers and refunds	201.11	222.25	204.39	\$49.94
Agency, trust, and investment	37,356.10	17,138.79	21,719.28	54,569.28
<b>Total receipts</b>	<b>\$341,048.42</b>	<b>\$246,250.31</b>	<b>\$426,656.75</b>	<b>\$363,439.96</b>
Balance on hand, including funds	1,094.23	14,555.49	83,936.97	46,622.31
<b>GRAND TOTAL</b>	<b>\$342,142.65</b>	<b>\$260,805.80</b>	<b>\$510,593.72</b>	<b>\$410,062.27</b>

<sup>1</sup> Includes \$49.73 from administration of trust funds.

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Bourne POPULATION 3,015	Deerfield POPULATION 2,968	Cohasset POPULATION 2,913	Weston POPULATION 2,906
<b>Maintenance</b>	<b>\$158,488.97</b>	<b>\$120,368.36</b>	<b>\$232,870.39</b>	<b>\$187,505.14</b>
<i>Departmental</i>	<i>158,488.97</i>	<i>120,169.11</i>	<i>232,043.11</i>	<i>171,817.15</i>
General government	14,588.73	7,748.21	19,046.52	12,072.71
Protection of persons and property	15,786.47	4,820.43	48,448.88	21,969.51
Health and sanitation	4,525.92	3,402.63	14,605.38	3,124.84
Highways	30,463.85	24,076.64	51,190.79	43,394.37
Charities	6,126.19	3,438.74	14,229.17	2,032.88
Soldiers' benefits	1,245.96	404.43	1,398.21	72.00
Schools	78,683.92	73,390.11	69,640.65	68,366.22
Libraries	3,704.47	1,733.65	6,179.11	8,626.14
Recreation	1,992.73	146.03	3,272.98	7,576.80
Pensions	—	—	—	—
Unclassified	1,370.73	1,008.24	4,031.42	4,561.68
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>8,564.24</i>
Electric light	—	—	—	—
Water	—	—	—	8,564.24
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>199.25</i>	<i>809.78</i>	<i>6,866.32</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>17.50</i>	<i>257.43</i>
<b>Interest</b>	<b>5,559.49</b>	<b>8,113.38</b>	<b>6,892.67</b>	<b>6,569.80</b>
<i>Loans, general purposes</i>	<i>5,559.49</i>	<i>8,113.38</i>	<i>6,892.67</i>	<i>2,519.80</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,050.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>12,144.99</b>	<b>8,343.79</b>	<b>77,963.48</b>	<b>46,104.32</b>
<i>Departmental</i>	<i>12,144.99</i>	<i>8,148.49</i>	<i>77,963.48</i>	<i>36,125.39</i>
General government	1,660.00	—	31,249.96	—
Protection of persons and property	812.30	489.50	12,906.22	2,500.00
Health and sanitation	—	—	—	—
Highways	8,923.69	6,118.40	28,661.05	29,711.13
Charities	—	—	580.00	—
Schools	748.00	1,490.59	4,566.25	—
Libraries	—	50.00	—	—
Recreation	1.00	—	—	3,914.26
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,978.93</i>
Electric light	—	—	—	—
Water	—	—	—	4,978.93
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>195.30</i>	<i>—</i>	<i>5,000.00</i>
<b>Municipal indebtedness</b>	<b>114,250.00</b>	<b>92,000.00</b>	<b>134,011.40</b>	<b>70,397.16</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>9,250.00</i>	<i>12,000.00</i>	<i>9,011.40</i>	<i>5,397.16</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>105,000.00</i>	<i>80,000.00</i>	<i>125,000.00</i>	<i>65,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>100.00</b>	<b>450.00</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>100.00</i>	<i>450.00</i>
<b>Refunds</b>	<b>201.11</b>	<b>222.25</b>	<b>104.39</b>	<b>399.94</b>
<b>Agency, trust, and investment</b>	<b>37,683.55</b>	<b>17,022.84</b>	<b>21,806.13</b>	<b>50,825.85</b>
<i>Taxes and licenses for State</i>	<i>9,860.00</i>	<i>5,950.00</i>	<i>10,965.50</i>	<i>9,550.57</i>
<i>Taxes for county</i>	<i>26,772.54</i>	<i>11,031.44</i>	<i>10,750.00</i>	<i>10,024.14</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>856.01</i>	<i>41.40</i>	<i>90.63</i>	<i>31,251.14</i>
<i>All other</i>	<i>195.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$164,048.46	\$128,481.74	\$239,763.06	\$194,074.94
Permanent debt (except from sinking funds)	9,250.00	12,000.00	9,011.40	5,397.16
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,144.99	8,343.79	77,963.48	46,104.32
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	105,000.00	80,000.00	125,000.00	65,000.00
Transfers (except to sinking funds) and refunds	201.11	222.25	204.39	849.94
Agency, trust, and investment	37,683.55	17,022.84	21,806.13	50,825.85
<b>Total payments</b>	<b>\$328,328.11</b>	<b>\$246,070.62</b>	<b>\$473,748.46</b>	<b>\$362,252.21</b>
<i>Balance on hand, including funds</i>	<i>13,814.54</i>	<i>14,735.18</i>	<i>36,845.26</i>	<i>47,810.06</i>
<b>GRAND TOTAL</b>	<b>\$342,142.65</b>	<b>\$260,805.80</b>	<b>\$510,593.72</b>	<b>\$410,062.27</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Belchertown POPULATION 2,905	Lenox POPULATION 2,895	Hadley POPULATION 2,888	Bellingham POPULATION 2,877
REVENUE.	\$87,515.24	\$188,187.75	\$129,045.67	\$87,291.22
<b>General</b> . . . . .	<b>76,741.82</b>	<b>179,607.22</b>	<b>121,236.42</b>	<b>79,084.27</b>
<i>Taxes</i> . . . . .	<i>57,173.23</i>	<i>178,282.79</i>	<i>111,670.24</i>	<i>65,740.98</i>
Property, poll, and income	55,674.65	166,570.30	109,052.84	59,930.29
Corporation, bank, etc.	1,498.58	11,712.49	2,617.40	5,810.69
<i>Licenses and permits</i> . . . . .	<i>119.00</i>	<i>128.00</i>	<i>62.00</i>	<i>109.00</i>
<i>Fines and forfeits</i> . . . . .	<i>208.73</i>	<i>1,003.19</i>	<i>94.45</i>	<i>477.05</i>
<i>Grants and gifts</i> . . . . .	<i>19,240.86</i>	<i>193.24</i>	<i>9,409.73</i>	<i>12,757.24</i>
For expenses . . . . .	19,240.86	193.24	7,409.73	12,757.24
For outlays . . . . .	—	—	2,000.00	—
<i>All other</i> . . . . .	—	—	—	—
<b>Commercial</b> . . . . .	<b>10,773.42</b>	<b>8,580.53</b>	<b>7,809.25</b>	<b>8,206.95</b>
<i>Special assessments</i> . . . . .	—	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	—	—	—	—
<i>Departmental</i> . . . . .	<i>7,804.05</i>	<i>6,870.06</i>	<i>4,044.11</i>	<i>6,972.41</i>
General government . . . . .	45.00	2,985.84	157.00	99.80
Protection of persons and property	33.58	20.96	164.12	36.10
Health and sanitation . . . . .	—	40.00	—	163.57
Highways . . . . .	75.85	36.33	2,112.00	3,980.00
Charities . . . . .	914.23	1,867.98	605.23	1,235.46
Soldiers' benefits . . . . .	526.00	—	—	174.00
Schools . . . . .	6,209.39	1,918.95	865.72	1,272.82
Libraries . . . . .	—	—	20.04	5.66
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	120.00	5.00
<i>Public service enterprises</i> . . . . .	—	<i>8.40</i>	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	8.40	—	—
<i>Cemeteries</i> . . . . .	<i>453.83</i>	<i>294.34</i>	<i>521.70</i>	<i>182.00</i>
<i>Interest</i> . . . . .	<i>2,515.54</i>	<i>1,407.73</i>	<i>3,243.44</i>	<i>1,052.54</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	1,552.33	211.68	50.62	—
All other . . . . .	963.21	1,196.05	3,192.82	1,052.54
NON-REVENUE.	\$62,261.65	\$122,653.13	\$126,166.35	\$65,760.00
<b>Offsets to outlays</b> . . . . .	<b>18,434.80</b>	<b>10,405.66</b>	<b>32,848.83</b>	<b>18,190.43</b>
<i>Departmental</i> . . . . .	<i>18,434.80</i>	<i>10,405.66</i>	<i>32,848.83</i>	<i>18,190.43</i>
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>25,000.00</b>	<b>88,000.00</b>	<b>80,000.00</b>	<b>40,000.00</b>
<i>Loans, general purposes</i> . . . . .	—	<i>8,000.00</i>	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>25,000.00</i>	<i>80,000.00</i>	<i>80,000.00</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>9,635.35</b>	<b>211.68</b>	—	—
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	9,635.35	211.68	—	—
<b>Refunds</b> . . . . .	<b>109.35</b>	<b>341.35</b>	<b>135.74</b>	<b>18.00</b>
<b>Agency, trust, and investment</b> . . . . .	<b>9,082.15</b>	<b>23,694.44</b>	<b>13,181.78</b>	<b>7,551.57</b>
<i>Taxes and licenses for State</i> . . . . .	<i>2,465.00</i>	<i>7,839.04</i>	<i>3,922.56</i>	<i>3,485.00</i>
<i>Taxes for county</i> . . . . .	<i>5,494.56</i>	<i>15,011.91</i>	<i>8,715.52</i>	<i>3,416.67</i>
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	<i>1,122.59</i>	<i>843.49</i>	<i>543.70</i>	<i>649.90</i>
<i>All other</i> . . . . .	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$105,950.04	\$198,593.41	\$161,894.50	\$105,481.65
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	25,000.00	88,000.00	80,000.00	40,000.00
Transfers and refunds . . . . .	9,744.70	553.03	135.74	18.00
Agency, trust, and investment . . . . .	9,082.15	23,694.44	13,181.78	7,551.57
<b>Total receipts</b> . . . . .	<b>\$149,776.89</b>	<b>\$310,840.88</b>	<b>\$255,212.02</b>	<b>\$153,051.22</b>
Balance on hand, including funds . . . . .	11,756.62	27,277.06	2,785.92	8,753.87
<b>GRAND TOTAL</b> . . . . .	<b>\$161,533.51</b>	<b>\$338,117.94</b>	<b>\$257,997.94</b>	<b>\$161,805.09</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Belchertown POPULATION 2,905	Lenox POPULATION 2,895	Hadley POPULATION 2,888	Bellingham POPULATION 2,877
<b>Maintenance</b>	<b>\$78,929.44</b>	<b>\$149,774.02</b>	<b>\$91,098.11</b>	<b>\$75,051.16</b>
<i>Departmental</i>	<i>78,102.26</i>	<i>148,479.68</i>	<i>89,995.94</i>	<i>74,751.26</i>
General government	3,998.70	14,582.15	5,318.69	6,085.07
Protection of persons and property	3,960.78	11,442.63	2,520.03	2,241.19
Health and sanitation	1,633.00	10,622.78	2,182.33	2,035.95
Highways	20,352.35	32,453.14	13,358.70	21,296.88
Charities	3,808.41	9,168.15	6,158.20	2,875.03
Soldiers' benefits	476.00	—	—	174.00
Schools	41,063.65	66,967.97	58,985.84	39,179.47
Libraries	868.63	193.24	1,141.55	499.67
Recreation	35.35	—	—	—
Pensions	—	—	—	—
Unclassified	1,905.39	3,049.62	330.60	364.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>827.18</i>	<i>1,294.34</i>	<i>1,102.17</i>	<i>299.90</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>2,745.44</b>	<b>1,570.49</b>	<b>4,481.07</b>	<b>2,163.20</b>
<i>Loans, general purposes</i>	<i>2,745.44</i>	<i>1,570.49</i>	<i>4,481.07</i>	<i>2,163.20</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>12,689.93</b>	<b>57,071.34</b>	<b>51,023.00</b>	<b>27,125.93</b>
<i>Departmental</i>	<i>12,689.93</i>	<i>57,071.34</i>	<i>51,023.00</i>	<i>27,125.93</i>
General government	—	—	—	378.50
Protection of persons and property	—	—	—	—
Health and sanitation	—	2,333.50	—	—
Highways	12,189.93	54,737.84	51,023.00	26,747.43
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	500.00	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>31,000.00</b>	<b>84,000.00</b>	<b>78,340.00</b>	<b>41,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>6,000.00</i>	<i>4,000.00</i>	<i>18,340.00</i>	<i>1,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>80,000.00</i>	<i>70,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>9,635.35</b>	<b>211.68</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>9,635.35</i>	<i>211.68</i>	<i>—</i>	<i>—</i>
<b>Refunds</b>	<b>109.35</b>	<b>341.35</b>	<b>135.74</b>	<b>18.00</b>
<b>Agency, trust, and investment</b>	<b>19,948.36</b>	<b>23,694.44</b>	<b>13,181.78</b>	<b>7,551.57</b>
<i>Taxes and licenses for State</i>	<i>2,465.00</i>	<i>7,839.04</i>	<i>3,922.56</i>	<i>3,485.00</i>
<i>Taxes for county</i>	<i>5,494.56</i>	<i>15,011.91</i>	<i>8,715.52</i>	<i>3,416.67</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>11,988.80</i>	<i>843.49</i>	<i>543.70</i>	<i>649.90</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$81,674.88	\$151,344.51	\$95,579.18	\$77,214.36
Permanent debt (except from sinking funds)	6,000.00	4,000.00	18,340.00	1,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,689.93	57,071.34	51,023.00	27,125.93
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	80,000.00	70,000.00	40,000.00
Transfers (except to sinking funds) and refunds	9,744.70	553.03	135.74	18.00
Agency, trust, and investment	19,948.36	23,694.44	13,181.78	7,551.57
<b>Total payments</b>	<b>\$155,057.87</b>	<b>\$316,663.32</b>	<b>\$238,259.70</b>	<b>\$153,409.86</b>
<i>Balance on hand, including funds</i>	<i>6,475.64</i>	<i>21,454.62</i>	<i>19,738.24</i>	<i>8,395.23</i>
<b>GRAND TOTAL</b>	<b>\$161,533.51</b>	<b>\$338,117.94</b>	<b>\$257,997.94</b>	<b>\$161,805.09</b>

<sup>1</sup> Includes \$3,840 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wilbraham POPULATION 2,833	Holliston POPULATION 2,812	Pepperell POPULATION 2,779	Norton POPULATION 2,769
REVENUE.	\$120,459.30	\$126,138.25	\$136,870.39	\$115,816.59
General	112,542.45	115,568.36	117,484.18	93,917.94
<i>Taxes</i>	108,854.88	109,039.59	115,092.45	81,014.00
Property, poll, and income	101,728.96	107,656.65	101,220.72	75,423.28
Corporation, bank, etc.	7,125.92	1,382.94	10,871.73	5,590.72
<i>Licenses and permits</i>	309.50	156.50	113.28	322.50
<i>Fines and forfeits</i>	546.40	33.11	294.85	791.52
<i>Grants and gifts</i>	2,827.17	6,339.16	1,815.17	11,789.92
For expenses	2,827.17	6,339.16	1,815.17	11,789.92
For outlays	—	—	—	—
All other	4.50	—	168.43	—
Commercial	7,916.85	10,569.89	19,386.21	21,898.65
<i>Special assessments</i>	—	206.65	393.83	.45
To meet expenses	—	206.65	393.83	.45
To meet outlays	—	—	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	3,180.40	6,900.55	3,631.04	13,559.58
General government	—	1,041.10	172.50	147.50
Protection of persons and property	75.41	415.40	315.48	376.50
Health and sanitation	220.50	221.42	55.00	315.72
Highways	—	51.75	204.04	—
Charities	1,786.10	3,453.66	1,841.40	2,073.06
Soldiers' benefits	—	367.50	224.00	132.00
Schools	1,053.84	1,217.87	716.96	93.53
Libraries	36.55	131.85	91.41	—
Recreation	—	—	—	—
Unclassified	8.00	—	10.25	1,421.27
<i>Public service enterprises</i>	3,263.71	—	8,954.66	16,012.61
Electric light	—	—	—	—
Water	3,263.71	—	8,954.66	16,012.61
All other	—	—	—	—
<i>Cemeteries</i>	82.00	—	785.11	704.71
<i>Interest</i>	1,390.74	3,462.69	5,621.57	1,621.30
On sinking funds	—	—	—	—
On trust and investment funds	201.95	415.83	2,591.95	557.96
All other	1,188.79	3,046.86	3,029.62	1,063.34
NON-REVENUE.	\$125,853.45	\$75,706.78	\$68,033.12	\$107,942.09
Offsets to outlays	11,041.00	—	9,892.91	5,499.93
<i>Departmental</i>	10,000.00	—	9,892.91	5,499.93
<i>Public service enterprises</i>	1,041.00	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	105,000.00	65,719.00	40,000.00	68,500.00
<i>Loans, general purposes</i>	—	5,719.00	—	14,500.00
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	105,000.00	60,000.00	40,000.00	54,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	122.75	585.42	2,364.66	300.77
<i>From sinking funds</i>	—	—	—	—
All other	122.75	585.42	2,364.66	300.77
Refunds	7.81	155.18	134.82	169.32
Agency, trust, and investment	9,681.89	9,247.18	15,640.73	33,472.07
<i>Taxes and licenses for State</i>	4,250.00	4,420.00	4,250.00	3,655.00
<i>Taxes for county</i>	5,032.28	4,654.07	4,475.06	3,678.03
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	399.61	173.11	6,915.67	21,661.19
All other	—	—	—	4,477.85
RECAPITULATION.				
Revenue and offsets to outlays	\$131,500.30	\$126,138.25	\$146,763.30	\$121,316.52
Premiums	—	—	—	—
Municipal indebtedness	105,000.00	65,719.00	40,000.00	68,500.00
Transfers and refunds	130.56	740.60	2,499.48	470.09
Agency, trust, and investment	9,681.89	9,247.18	15,640.73	33,472.07
Total receipts	\$246,312.75	\$201,845.03	\$204,903.51	\$223,758.68
Balance on hand, including funds	3,297.69	29,578.17	18,658.82	3,679.88
GRAND TOTAL	\$249,610.44	\$231,423.20	\$223,562.33	\$227,438.56

1 Includes \$421.27 from administration of trust funds. See "Unclassified."

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Wilbraham POPULATION 2,833	Holliston POPULATION 2,812	Pepperell POPULATION 2,779	Norton POPULATION 2,769
<b>Maintenance</b>	<b>\$96,217.98</b>	<b>\$99,802.10</b>	<b>\$105,501.03</b>	<b>\$96,808.53</b>
<i>Departmental</i>	<i>93,268.22</i>	<i>99,507.45</i>	<i>95,879.38</i>	<i>88,653.86</i>
General government	3,111.45	6,878.83	6,507.44	5,762.11
Protection of persons and property	4,132.31	11,905.50	9,182.09	4,654.26
Health and sanitation	2,736.72	3,010.21	2,429.28	4,039.07
Highways	15,049.40	17,254.81	21,744.73	20,274.01
Charities	6,994.27	11,919.59	8,230.74	6,587.91
Soldiers' benefits	90.00	1,914.00	216.00	908.88
Schools	58,065.58	42,049.53	40,394.04	43,717.56
Libraries	1,373.94	2,289.98	3,570.16	900.00
Recreation	161.15	—	95.50	359.88
Pensions	—	1,205.00	—	—
Unclassified	1,553.40	1,080.00	3,509.40	1,450.18
<i>Public service enterprises</i>	<i>2,562.76</i>	<i>—</i>	<i>8,348.20</i>	<i>6,749.42</i>
Electric light	—	—	—	—
Water	2,562.76	—	8,348.20	6,749.42
All other	—	—	—	—
<i>Cemeteries</i>	<i>387.00</i>	<i>294.65</i>	<i>1,273.45</i>	<i>983.98</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>421.27</i>
<b>Interest</b>	<b>8,631.78</b>	<b>3,994.22</b>	<b>2,488.41</b>	<b>7,417.65</b>
<i>Loans, general purposes</i>	<i>4,791.78</i>	<i>3,994.22</i>	<i>858.41</i>	<i>2,155.78</i>
<i>Loans, public service enterprises</i>	<i>3,840.00</i>	<i>—</i>	<i>1,630.00</i>	<i>5,261.87</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>16,831.88</b>	<b>17,357.46</b>	<b>19,439.14</b>	<b>31,061.98</b>
<i>Departmental</i>	<i>15,790.88</i>	<i>17,357.46</i>	<i>19,103.00</i>	<i>27,935.14</i>
General government	—	1,194.27	—	395.89
Protection of persons and property	666.68	6,719.00	—	163.50
Health and sanitation	—	589.00	—	—
Highways	15,007.45	8,855.19	16,611.40	9,533.97
Charities	—	—	—	—
Schools	—	—	2,491.60	16,503.20
Libraries	116.75	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	1,338.58
<i>Public service enterprises</i>	<i>1,041.00</i>	<i>—</i>	<i>336.14</i>	<i>3,126.84</i>
Electric light	—	—	—	—
Water	1,041.00	—	336.14	3,126.84
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>105,300.00</b>	<b>87,600.00</b>	<b>45,500.00</b>	<b>53,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,000.00</i>	<i>7,600.00</i>	<i>15,500.00</i>	<i>9,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>98,300.00</i>	<i>80,000.00</i>	<i>40,000.00</i>	<i>44,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>122.75</b>	<b>585.42</b>	<b>2,364.66</b>	<b>300.77</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>122.75</i>	<i>585.42</i>	<i>2,364.66</i>	<i>300.77</i>
<b>Refunds</b>	<b>7.81</b>	<b>155.18</b>	<b>134.82</b>	<b>169.32</b>
<b>Agency, trust, and investment</b>	<b>9,748.09</b>	<b>9,077.59</b>	<b>15,589.03</b>	<b>34,004.69</b>
<i>Taxes and licenses for State</i>	<i>4,250.00</i>	<i>4,420.00</i>	<i>4,250.00</i>	<i>3,655.00</i>
<i>Taxes for county</i>	<i>5,032.28</i>	<i>4,654.07</i>	<i>4,475.06</i>	<i>3,678.03</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>465.81</i>	<i>3.52</i>	<i>6,863.97</i>	<i>22,193.81</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,477.85</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$104,849.76	\$103,796.32	\$107,989.44	\$104,226.18
Permanent debt (except from sinking funds)	7,000.00	7,600.00	15,500.00	9,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	16,831.88	17,357.46	19,439.14	31,061.98
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	98,300.00	80,000.00	40,000.00	44,000.00
Transfers (except to sinking funds) and refunds	130.56	740.60	2,499.48	470.09
Agency, trust, and investment	9,748.09	9,077.59	15,589.03	34,004.69
<b>Total payments</b>	<b>\$236,860.29</b>	<b>\$218,571.97</b>	<b>\$191,017.09</b>	<b>\$223,262.94</b>
<i>Balance on hand, including funds</i>	<i>12,750.15</i>	<i>12,851.23</i>	<i>32,545.24</i>	<i>4,175.62</i>
<b>GRAND TOTAL</b>	<b>\$249,610.44</b>	<b>\$231,423.20</b>	<b>\$223,562.33</b>	<b>\$227,438.56</b>

¹ Includes \$500 paid from balance of proceeds of sale of electric light plant.



TABLE I. — *Summary of Financial Transactions. Town*

RECEIPTS.	Hanover POPULATION 2,755	Scituate POPULATION 2,713	Hatfield POPULATION 2,702	Lancaster POPULATION 2,678
<b>REVENUE.</b>	<b>\$134,368.55</b>	<b>\$372,368.87</b>	<b>\$115,485.15</b>	<b>\$122,560.54</b>
<b>General</b>	<b>123,372.82</b>	<b>360,018.46</b>	<b>104,533.75</b>	<b>108,816.68</b>
Taxes . . . . .	116,996.26	353,437.57	99,032.79	100,070.24
Property, poll, and income	108,639.96	345,913.21	95,731.80	97,776.87
Corporation, bank, etc.	8,356.30	7,524.36	3,300.99	2,293.37
Licenses and permits	164.60	699.00	158.60	291.60
Fines and forfeits	1,323.55	1,277.15	568.50	317.05
Grants and gifts	4,888.71	3,522.24	4,773.96	8,137.89
For expenses	4,888.71	3,522.24	4,773.96	8,137.89
For outlays	—	—	—	—
All other	—	1,082.50	—	—
<b>Commercial</b>	<b>10,995.73</b>	<b>12,350.41</b>	<b>10,951.40</b>	<b>13,743.86</b>
Special assessments	532.83	2,352.15	99.00	—
To meet expenses	532.83	2,352.15	—	—
To meet outlays	—	—	99.00	—
Privileges	—	1,404.78	—	—
Departmental	4,971.65	2,805.21	1,859.53	1,257.35
General government	4.20	330.97	17.00	337.85
Protection of persons and property	63.84	1,564.42	136.41	64.06
Health and sanitation	288.20	55.90	78.57	75.00
Highways	350.00	175.00	835.61	43.50
Charities	2,137.48	142.56	312.00	326.34
Soldiers' benefits	618.00	432.00	—	100.00
Schools	835.66	104.36	475.69	167.84
Libraries	124.00	—	4.25	142.74
Recreation	—	—	—	—
Unclassified	550.27	—	—	—
Public service enterprises	—	—	5,886.82	8,971.21
Electric light	—	—	—	—
Water	—	—	5,886.82	8,971.21
All other	—	—	—	—
Cemeteries	764.63	—	152.60	1,080.32
Interest	4,726.72	5,788.27	2,953.55	2,434.97
On sinking funds	—	—	—	—
On trust and investment funds	2,243.49	670.78	316.03	1,394.28
All other	2,483.23	5,117.49	2,637.52	1,040.69
<b>NON-REVENUE.</b>	<b>\$127,876.97</b>	<b>\$262,164.56</b>	<b>\$131,154.00</b>	<b>\$82,830.03</b>
<b>Offsets to outlays</b>	<b>4,622.35</b>	<b>2,076.77</b>	<b>3,000.00</b>	<b>20,820.88</b>
Departmental	4,622.35	2,076.77	3,000.00	20,820.88
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>87,500.00</b>	<b>225,000.00</b>	<b>112,000.00</b>	<b>41,000.00</b>
Loans, general purposes	—	—	10,000.00	6,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	87,500.00	225,000.00	102,000.00	35,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>1,773.01</b>	<b>79.45</b>	<b>2,568.50</b>	<b>975.90</b>
From sinking funds	—	—	—	—
All other	1,773.01	79.45	2,568.50	975.90
<b>Refunds</b>	<b>237.21</b>	<b>219.31</b>	<b>398.49</b>	<b>.63</b>
<b>Agency, trust, and investment</b>	<b>33,744.40</b>	<b>34,789.03</b>	<b>13,187.01</b>	<b>20,032.62</b>
Taxes and licenses for State	4,250.00	13,090.00	3,837.28	4,505.00
Taxes for county	7,039.10	21,680.46	8,526.05	5,139.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	22,455.30	18.57	823.68	10,388.62
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$138,990.90	\$374,445.64	\$118,485.15	\$143,381.42
Premiums	—	—	—	—
Municipal indebtedness	87,500.00	225,000.00	112,000.00	41,000.00
Transfers and refunds	2,010.22	298.76	2,966.99	976.53
Agency, trust, and investment	33,744.40	34,789.03	13,187.01	20,032.62
<b>Total receipts</b>	<b>\$262,245.52</b>	<b>\$634,533.43</b>	<b>\$246,639.15</b>	<b>\$205,390.57</b>
Balance on hand, including funds	19,968.63	39,022.21	20,098.81	30,554.62
<b>GRAND TOTAL</b>	<b>\$282,214.15</b>	<b>\$673,555.64</b>	<b>\$266,737.96</b>	<b>\$235,945.22</b>

## Graded According to Population of 1925—Continued.

PAYMENTS.	Hanover POPULATION 2,755	Scituate POPULATION 2,713	Hatfield POPULATION 2,702	Lancaster POPULATION 2,678
<b>Maintenance</b>	<b>\$112,456.16</b>	<b>\$268,859.10</b>	<b>\$82,796.00</b>	<b>\$114,942.88</b>
<i>Departmental</i>	<i>110,795.51</i>	<i>268,737.10</i>	<i>81,627.89</i>	<i>103,956.18</i>
General government	9,476.61	19,832.51	4,141.66	8,884.14
Protection of persons and property	5,498.81	77,074.70	4,368.11	10,235.93
Health and sanitation	3,539.54	8,219.26	1,598.79	3,354.45
Highways	24,628.45	64,359.93	15,445.26	29,939.50
Charities	14,951.88	12,999.80	3,242.26	4,364.32
Soldiers' benefits	1,407.86	2,553.75	—	12.00
Schools	45,751.42	70,913.27	50,775.36	37,659.96
Libraries	2,174.84	1,791.31	848.90	4,077.05
Recreation	466.46	3,876.13	25.00	2,587.92
Pensions	—	—	—	—
Unclassified	2,899.64	7,116.44	1,182.55	2,840.91
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>958.71</i>	<i>7,701.49</i>
Electric light	—	—	958.71	7,701.49
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,650.65</i>	<i>122.00</i>	<i>209.40</i>	<i>3,285.21</i>
<i>Administration of trust funds</i>	<i>10.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>4,111.17</b>	<b>8,028.33</b>	<b>3,604.75</b>	<b>1,030.76</b>
<i>Loans, general purposes</i>	<i>4,111.17</i>	<i>8,028.33</i>	<i>3,604.75</i>	<i>1,030.76</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>11,373.79</b>	<b>58,229.54</b>	<b>12,269.12</b>	<b>32,045.28</b>
<i>Departmental</i>	<i>11,373.79</i>	<i>58,229.54</i>	<i>10,715.22</i>	<i>32,041.28</i>
General government	—	2,722.40	—	—
Protection of persons and property	294.00	20,707.75	—	949.25
Health and sanitation	—	4,593.83	—	—
Highways	8,621.80	25,750.53	10,093.22	30,838.53
Charities	—	—	—	—
Schools	2,457.99	4,000.00	622.00	—
Libraries	—	—	—	—
Recreation	—	201.70	—	—
Unclassified	—	250.33	—	253.50
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,553.90</i>	<i>4.00</i>
Electric light	—	—	1,553.90	4.00
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>108,000.00</b>	<b>279,750.00</b>	<b>126,000.00</b>	<b>43,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>8,000.00</i>	<i>29,750.00</i>	<i>12,000.00</i>	<i>8,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>250,000.00</i>	<i>114,000.00</i>	<i>35,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1,773.01</b>	<b>79.45</b>	<b>2,568.50</b>	<b>975.90</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,773.01</i>	<i>79.45</i>	<i>2,568.50</i>	<i>975.90</i>
<b>Refunds</b>	<b>237.21</b>	<b>219.31</b>	<b>398.49</b>	<b>.63</b>
<b>Agency, trust, and investment</b>	<b>34,159.88</b>	<b>34,786.24</b>	<b>15,960.54</b>	<b>20,438.07</b>
<i>Taxes and licenses for State</i>	<i>4,250.00</i>	<i>13,090.00</i>	<i>3,837.28</i>	<i>4,505.00</i>
<i>Taxes for county</i>	<i>7,039.10</i>	<i>21,680.46</i>	<i>8,526.05</i>	<i>5,139.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>22,870.78</i>	<i>15.78</i>	<i>3,597.21</i>	<i>10,794.07</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$116,567.33	\$276,887.43	\$86,400.75	\$115,973.64
Permanent debt (except from sinking funds)	8,000.00	29,750.00	12,000.00	8,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,373.79	58,229.54	12,269.12	32,045.28
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	100,000.00	250,000.00	114,000.00	35,000.00
Transfers (except to sinking funds) and refunds	2,010.22	298.76	2,966.99	976.53
Agency, trust, and investment	34,159.88	34,786.24	15,960.54	20,438.07
<b>Total payments</b>	<b>\$272,111.22</b>	<b>\$649,951.97</b>	<b>\$243,597.40</b>	<b>\$212,933.52</b>
<i>Balance on hand, including funds</i>	<i>10,102.93</i>	<i>23,603.67</i>	<i>23,140.56</i>	<i>23,011.70</i>
<b>GRAND TOTAL</b>	<b>\$282,214.15</b>	<b>\$673,555.64</b>	<b>\$266,737.96</b>	<b>\$235,945.22</b>

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Hull POPULATION 2,652	Hopkinton POPULATION 2,580	Kingston POPULATION 2,524	Ashland POPULATION 2,521
<b>REVENUE.</b>	<b>\$686,180.44</b>	<b>\$117,456.26</b>	<b>\$146,105.51</b>	<b>\$118,978.75</b>
<b>General</b>	<b>549,353.06</b>	<b>98,120.15</b>	<b>120,568.26</b>	<b>107,054.23</b>
Taxes	536,572.72	86,736.46	114,818.68	98,087.30
Property, poll, and income	528,716.83	83,760.96	110,201.72	93,653.12
Corporation, bank, etc.	7,855.89	2,975.50	4,611.96	4,434.18
Licenses and permits	2,727.20	59.00	104.00	61.00
Fines and forfeits	3,303.65	250.00	765.75	234.55
Grants and gifts	6,749.69	11,074.69	4,884.83	8,671.38
For expenses	6,749.59	11,074.69	4,884.83	8,671.38
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>136,827.38</b>	<b>19,336.11</b>	<b>25,537.25</b>	<b>11,924.52</b>
Special assessments	6,017.89	—	—	27.20
To meet expenses	6,017.89	—	—	27.20
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	1,048.33	7,534.90	4,790.65	2,320.26
General government	—	442.25	560.65	382.00
Protection of persons and property	747.50	383.71	153.39	66.81
Health and sanitation	155.63	—	100.71	—
Highways	30.00	15.00	329.00	—
Charities	—	2,788.93	1,701.67	1,429.77
Soldiers' benefits	72.00	474.00	486.00	120.00
Schools	—	3,431.01	685.69	209.68
Libraries	38.65	—	90.54	95.00
Recreation	—	—	673.00	—
Unclassified	4.55	—	10.00	17.00
Public service enterprises	118,755.06	7,410.88	13,909.93	6,166.25
Electric light	118,755.06	—	—	—
Water	—	7,410.88	13,909.93	6,166.25
All other	—	—	—	—
Cemeteries	128.80	655.50	5.00	883.55
Interest	10,877.30	3,734.83	6,831.67	2,527.26
On sinking funds	—	743.04	—	—
On trust and investment funds	—	322.45	5,015.07	—
All other	10,877.30	2,669.34	1,816.60	2,527.26
<b>NON-REVENUE.</b>	<b>\$397,436.66</b>	<b>\$91,187.17</b>	<b>\$78,327.52</b>	<b>\$75,333.59</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>7,997.33</b>	<b>13,760.86</b>	<b>2,680.05</b>
Departmental	—	7,997.33	13,760.86	2,000.00
Public service enterprises	—	—	—	680.05
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>312,859.73</b>	<b>70,000.00</b>	<b>50,000.00</b>	<b>65,000.00</b>
Loans, general purposes	12,000.00	—	—	20,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	300,000.00	70,000.00	50,000.00	45,000.00
Unpaid warrants or orders, current year	821.33	—	—	—
Premiums	38.40	—	—	—
<b>Transfers</b>	<b>8,836.16</b>	<b>639.56</b>	<b>—</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	8,836.16	639.56	—	—
<b>Refunds</b>	<b>1,720.64</b>	<b>138.73</b>	<b>799.91</b>	<b>252.06</b>
<b>Agency, trust, and investment</b>	<b>74,020.13</b>	<b>12,411.55</b>	<b>13,766.75</b>	<b>7,401.48</b>
Taxes and licenses for State	18,454.37	3,570.00	4,430.00	3,230.00
Taxes for county	30,549.72	3,759.05	7,320.67	3,401.05
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	24,201.70	5,082.50	2,026.08	770.43
All other	784.34	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$686,180.44	\$125,453.59	\$159,866.37	\$121,658.80
Premiums	38.40	—	—	—
Municipal indebtedness	312,821.33	70,000.00	50,000.00	65,000.00
Transfers and refunds	10,556.80	778.29	799.91	252.06
Agency, trust, and investment	74,020.13	12,411.55	13,766.75	7,401.48
<b>Total receipts</b>	<b>\$1,083,617.10</b>	<b>\$208,643.43</b>	<b>\$224,433.03</b>	<b>\$194,312.34</b>
Balance on hand, including funds	69,194.77	32,176.26	15,753.17	11,435.50
<b>GRAND TOTAL</b>	<b>\$1,152,811.87</b>	<b>\$240,819.69</b>	<b>\$240,186.20</b>	<b>\$205,747.84</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Hull POPULATION 2,652	Hopkinton POPULATION 2,580	Kingston POPULATION 2,524	Ashland POPULATION 2,521
<b>Maintenance</b>	<b>\$525,554.83</b>	<b>\$93,132.00</b>	<b>\$106,927.70</b>	<b>\$88,072.16</b>
<i>Departmental</i>	<i>437,584.54</i>	<i>87,221.39</i>	<i>97,084.45</i>	<i>80,496.73</i>
General government	36,545.46	4,129.61	8,078.06	6,532.31
Protection of persons and property	124,046.98	8,090.56	7,360.85	4,984.51
Health and sanitation	41,677.29	1,672.25	4,217.90	2,771.35
Highways	92,756.63	27,827.27	15,602.84	17,564.75
Charities	11,614.57	4,797.37	12,329.66	5,517.05
Soldiers' benefits	1,770.89	448.00	786.00	536.00
Schools	103,887.00	39,126.33	42,695.55	38,299.65
Libraries	6,285.52	—	2,472.45	1,499.31
Recreation	13,097.63	150.00	2,405.80	661.01
Pensions	—	—	—	—
Unclassified	5,902.57	980.00	1,135.34	2,130.79
<i>Public service enterprises</i>	<i>86,017.55</i>	<i>4,823.39</i>	<i>9,083.57</i>	<i>4,921.60</i>
Electric light	86,017.55	—	—	—
Water	—	4,823.39	9,083.57	4,921.60
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,952.74</i>	<i>1,087.22</i>	<i>706.86</i>	<i>2,653.83</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>52.82</i>	<i>—</i>
<b>Interest</b>	<b>22,403.43</b>	<b>6,089.27</b>	<b>4,720.97</b>	<b>2,351.24</b>
<i>Loans, general purposes</i>	<i>22,403.43</i>	<i>5,744.27</i>	<i>3,206.34</i>	<i>1,116.91</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>345.00</i>	<i>1,514.63</i>	<i>1,234.33</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>125,841.27</b>	<b>38,046.99</b>	<b>32,475.10</b>	<b>36,368.18</b>
<i>Departmental</i>	<i>90,519.19</i>	<i>36,851.56</i>	<i>32,005.97</i>	<i>35,033.66</i>
General government	—	—	1,789.18	—
Protection of persons and property	671.18	—	—	20,317.55
Health and sanitation	25,352.74	—	—	200.00
Highways	49,436.84	11,991.42	29,518.59	8,358.39
Charities	—	—	—	—
Schools	—	24,807.64	579.45	6,157.72
Libraries	—	—	—	—
Recreation	12,488.83	52.50	—	—
Unclassified	2,369.60	—	118.75	—
<i>Public service enterprises</i>	<i>31,614.14</i>	<i>1,195.43</i>	<i>469.13</i>	<i>1,334.52</i>
Electric light	31,614.14	—	—	—
Water	—	1,195.43	469.13	1,334.52
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,907.94</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>351,059.95</b>	<b>82,000.00</b>	<b>62,500.00</b>	<b>52,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>66,059.95</i>	<i>7,000.00</i>	<i>12,500.00</i>	<i>2,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>285,000.00</i>	<i>75,000.00</i>	<i>50,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>8,836.16</b>	<b>639.56</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>400.00</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>8,836.16</i>	<i>239.56</i>	<i>—</i>	<i>—</i>
<b>Refunds</b>	<b>1,720.64</b>	<b>138.73</b>	<b>799.91</b>	<b>252.06</b>
<b>Agency, trust, and investment</b>	<b>73,452.35</b>	<b>13,591.98</b>	<b>22,387.86</b>	<b>7,525.35</b>
<i>Taxes and licenses for State</i>	<i>18,484.37</i>	<i>3,570.00</i>	<i>4,420.00</i>	<i>3,230.00</i>
<i>Taxes for county</i>	<i>30,649.72</i>	<i>3,759.05</i>	<i>7,320.67</i>	<i>3,401.05</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>24,418.26</i>	<i>6,262.93</i>	<i>10,647.19</i>	<i>894.30</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$547,958.26	\$99,221.27	\$111,648.67	\$90,423.40
Permanent debt (except from sinking funds)	66,059.95	7,000.00	12,500.00	2,500.00
Sinking fund requirements from revenue	—	400.00	—	—
Outlays	125,841.27	38,046.99	32,475.10	36,368.18
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	285,000.00	75,000.00	50,000.00	50,000.00
Transfers (except to sinking funds) and refunds	10,556.80	378.29	799.91	252.06
Agency, trust, and investment	73,452.35	13,591.98	22,387.86	7,525.35
<b>Total payments</b>	<b>\$1,108,868.63</b>	<b>\$233,638.53</b>	<b>\$229,811.54</b>	<b>\$187,068.99</b>
<i>Balance on hand, including funds</i>	<i>43,943.24</i>	<i>7,181.16</i>	<i>10,374.66</i>	<i>18,678.85</i>
<b>GRAND TOTAL</b>	<b>\$1,152,811.87</b>	<b>\$240,819.69</b>	<b>\$240,186.20</b>	<b>\$205,747.84</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Manchester POPULATION 2,499	Groveland POPULATION 2,485	Groton POPULATION 2,428	Shirley POPULATION 2,394
<b>REVENUE.</b>	<b>\$264,847.76</b>	<b>\$108,675.10</b>	<b>\$186,135.49</b>	<b>\$86,908.19</b>
<b>General</b>	<b>240,533.50</b>	<b>76,050.14</b>	<b>141,233.11</b>	<b>83,148.68</b>
<i>Taxes</i>	<i>239,730.71</i>	<i>67,774.33</i>	<i>140,083.82</i>	<i>73,238.07</i>
Property, poll, and income	228,154.65	63,452.95	132,256.19	65,915.63
Corporation, bank, etc.	11,576.06	4,321.38	7,827.63	6,322.44
<i>Licenses and permits</i>	<i>200.50</i>	<i>169.75</i>	<i>108.00</i>	<i>128.25</i>
<i>Fines and forfeits</i>	<i>389.00</i>	<i>413.50</i>	<i>133.99</i>	<i>144.44</i>
<i>Grants and gifts</i>	<i>213.29</i>	<i>7,692.56</i>	<i>907.30</i>	<i>10,637.92</i>
For expenses	213.29	7,692.56	907.30	10,637.92
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>24,314.26</b>	<b>32,624.96</b>	<b>44,902.38</b>	<b>3,759.51</b>
<i>Special assessments</i>	<i>—</i>	<i>181.15</i>	<i>—</i>	<i>127.00</i>
To meet expenses	—	181.15	—	127.00
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
<i>Departmental</i>	<i>1,748.51</i>	<i>3,301.14</i>	<i>5,954.12</i>	<i>1,384.83</i>
General government	368.50	83.65	1,181.82	388.50
Protection of persons and property	252.38	136.68	90.40	82.30
Health and sanitation	838.25	—	372.50	350.71
Highways	64.00	—	2,204.64	—
Charities	17.00	2,121.00	872.55	162.10
Soldiers' benefits	168.00	328.00	216.00	144.00
Schools	—	403.96	933.30	9.19
Libraries	40.38	96.85	82.91	30.62
Recreation	—	131.00	—	—
Unclassified	—	—	—	1217.41
<i>Public service enterprises</i>	<i>18,127.48</i>	<i>26,148.32</i>	<i>33,358.38</i>	<i>—</i>
Electric light	—	17,516.64	33,358.38	—
Water	18,127.48	8,631.68	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,520.00</i>	<i>1,469.02</i>	<i>—</i>	<i>488.48</i>
<i>Interest</i>	<i>2,918.27</i>	<i>1,525.33</i>	<i>5,589.88</i>	<i>1,749.20</i>
On sinking funds	—	—	—	—
On trust and investment funds	452.10	259.09	2,390.67	615.50
All other	2,466.17	1,266.24	3,199.21	1,133.70
<b>NON-REVENUE.</b>	<b>\$160,580.35</b>	<b>\$88,415.49</b>	<b>\$136,899.45</b>	<b>\$63,586.67</b>
<b>Offsets to outlays</b>	<b>100.00</b>	<b>26,377.18</b>	<b>9,987.50</b>	<b>560.00</b>
<i>Departmental</i>	<i>100.00</i>	<i>26,377.18</i>	<i>9,200.00</i>	<i>560.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>787.50</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>120,000.00</b>	<b>50,000.00</b>	<b>111,000.00</b>	<b>55,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>120,000.00</i>	<i>40,000.00</i>	<i>111,000.00</i>	<i>55,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>1,375.58</b>	<b>1,370.73</b>	<b>543.13</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,375.58</i>	<i>1,370.73</i>	<i>543.13</i>
<b>Refunds</b>	<b>25.69</b>	<b>224.07</b>	<b>752.37</b>	<b>39.54</b>
<b>Agency, trust, and investment</b>	<b>40,454.66</b>	<b>10,438.66</b>	<b>13,788.85</b>	<b>7,444.00</b>
<i>Taxes and licenses for State</i>	<i>13,961.46</i>	<i>2,635.00</i>	<i>5,440.00</i>	<i>2,975.00</i>
<i>Taxes for county</i>	<i>19,550.02</i>	<i>3,695.43</i>	<i>5,728.08</i>	<i>3,132.54</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,943.18</i>	<i>4,108.23</i>	<i>2,620.77</i>	<i>1,536.46</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$264,947.76	\$135,052.28	\$196,122.99	\$87,468.19
Premiums	—	—	—	—
Municipal indebtedness	120,000.00	50,000.00	111,000.00	55,000.00
Transfers and refunds	25.69	1,599.65	2,123.10	582.67
Agency, trust, and investment	40,454.66	10,438.66	13,788.85	7,444.00
<b>Total receipts</b>	<b>\$425,428.11</b>	<b>\$197,090.59</b>	<b>\$323,034.94</b>	<b>\$150,494.86</b>
<i>Balance on hand, including funds</i>	<i>71,804.15</i>	<i>4,529.02</i>	<i>68,276.87</i>	<i>3,397.47</i>
<b>GRAND TOTAL</b>	<b>\$497,232.26</b>	<b>\$201,619.61</b>	<b>\$391,311.81</b>	<b>\$153,892.33</b>

<sup>1</sup> Includes \$3.36 from administration of trust funds.

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Manchester POPULATION 2,499	Groveland POPULATION 2,485	Groton POPULATION 2,428	Shirley POPULATION 2,394
<b>Maintenance</b>	<b>\$221,064.47</b>	<b>\$87,880.50</b>	<b>\$135,640.99</b>	<b>\$69,784.66</b>
<i>Departmental</i>	<i>193,577.75</i>	<i>69,774.64</i>	<i>115,220.69</i>	<i>69,114.69</i>
General government	16,215.59	4,991.42	8,536.47	4,575.55
Protection of persons and property	31,658.13	7,066.22	8,144.27	6,700.44
Health and sanitation	18,790.56	2,504.11	4,098.56	2,841.71
Highways	39,559.48	16,172.19	25,067.68	16,843.92
Charities	10,073.50	3,135.82	7,426.39	6,945.62
Soldiers' benefits	1,008.00	387.30	140.00	284.00
Schools	59,989.41	32,763.71	51,054.61	28,007.56
Libraries	5,987.08	1,285.38	3,989.18	1,325.84
Recreation	9,074.05	283.62	1,857.18	147.10
Pensions	—	—	—	—
Unclassified	1,221.95	1,184.87	4,606.35	1,442.95
<i>Public service enterprises</i>	<i>21,676.92</i>	<i>16,178.08</i>	<i>20,420.30</i>	<i>—</i>
Electric light	—	11,043.04	20,420.30	—
Water	21,676.92	5,135.04	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>5,809.80</i>	<i>1,927.78</i>	<i>—</i>	<i>666.61</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3.36</i>
<b>Interest</b>	<b>11,813.79</b>	<b>3,749.73</b>	<b>5,180.85</b>	<b>3,064.40</b>
<i>Loans, general purposes</i>	<i>11,813.79</i>	<i>1,888.48</i>	<i>5,180.85</i>	<i>3,064.40</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,861.25</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>23,324.40</b>	<b>47,599.17</b>	<b>93,730.75</b>	<b>—</b>
<i>Departmental</i>	<i>14,946.52</i>	<i>42,800.62</i>	<i>81,960.92</i>	<i>—</i>
General government	600.00	—	1,292.85	—
Protection of persons and property	57.00	87.14	—	—
Health and sanitation	2,134.13	—	—	—
Highways	6,500.00	42,413.98	16,884.94	—
Charities	—	—	—	—
Schools	1,718.64	—	63,783.13	—
Libraries	1,251.90	—	—	—
Recreation	2,484.85	299.50	—	—
Unclassified	200.00	—	—	—
<i>Public service enterprises</i>	<i>8,377.88</i>	<i>4,798.55</i>	<i>11,769.83</i>	<i>—</i>
Electric light	—	2,181.99	11,769.83	—
Water	8,377.88	2,616.56	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>137,009.00</b>	<b>40,750.00</b>	<b>116,000.00</b>	<b>67,700.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>17,000.00</i>	<i>10,750.00</i>	<i>20,000.00</i>	<i>7,700.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>120,000.00</i>	<i>30,000.00</i>	<i>96,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>1,375.58</b>	<b>1,370.73</b>	<b>543.13</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,375.58</i>	<i>1,370.73</i>	<i>543.13</i>
<b>Refunds</b>	<b>25.69</b>	<b>224.07</b>	<b>752.37</b>	<b>39.54</b>
<b>Agency, trust, and investment</b>	<b>40,481.00</b>	<b>10,796.06</b>	<b>27,621.07</b>	<b>7,516.37</b>
<i>Taxes and licenses for State</i>	<i>13,961.46</i>	<i>2,635.00</i>	<i>5,440.00</i>	<i>2,975.00</i>
<i>Taxes for county</i>	<i>19,550.02</i>	<i>3,695.43</i>	<i>5,728.08</i>	<i>3,132.54</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,969.52</i>	<i>4,465.63</i>	<i>16,462.99</i>	<i>1,408.83</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>

## RECAPITULATION.

Maintenance and interest	\$232,878.26	\$91,630.23	\$140,821.84	\$72,849.06
Permanent debt (except from sinking funds)	17,000.00	<sup>1</sup> 10,750.00	20,000.00	7,700.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	23,324.40	47,599.17	93,730.75	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	120,000.00	30,000.00	96,000.00	60,000.00
Transfers (except to sinking funds) and refunds	25.69	1,599.65	2,123.10	582.67
Agency, trust, and investment	40,481.00	10,796.06	27,621.07	7,516.37
<b>Total payments</b>	<b>\$433,709.35</b>	<b>\$192,375.11</b>	<b>\$380,296.76</b>	<b>\$148,648.10</b>
Balance on hand, including funds	63,522.91	9,244.50	11,015.05	5,244.23
<b>GRAND TOTAL</b>	<b>\$497,232.26</b>	<b>\$201,619.61</b>	<b>\$391,311.81</b>	<b>\$153,892.33</b>

<sup>1</sup> Includes \$342.63 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Acton POPULATION 2,387	Millville POPULATION 2,366	Douglas POPULATION 2,363	Avon POPULATION 2,360
REVENUE.	\$116,253.33	\$78,290.70	\$93,746.42	\$73,512.41
<b>General</b>	<b>106,383.27</b>	<b>76,936.88</b>	<b>83,509.67</b>	<b>61,212.97</b>
Taxes	96,410.12	70,740.14	73,532.70	58,429.66
Property, poll, and income	91,336.40	64,227.97	66,845.74	56,268.07
Corporation, bank, etc.	5,073.72	6,512.17	6,686.96	2,161.59
Licenses and permits	82.00	74.00	112.00	122.00
Fines and forfeits	241.00	277.30	26.83	218.00
Grants and gifts	9,650.15	5,839.44	9,838.04	2,443.31
For expenses	9,650.15	5,839.44	9,838.04	2,350.51
For outlays	—	—	—	92.80
All other	—	—	—	—
<b>Commercial</b>	<b>9,870.06</b>	<b>1,359.82</b>	<b>10,236.75</b>	<b>12,299.44</b>
Special assessments	—	220.10	—	118.00
To meet expenses	—	—	—	118.00
To meet outlays	—	220.10	—	—
Privileges	—	—	—	—
Departmental	3,671.16	230.61	3,806.46	2,311.22
General government	133.00	—	735.25	—
Protection of persons and property	364.45	26.00	30.50	48.75
Health and sanitation	283.50	—	—	—
Highways	68.24	—	199.31	—
Charities	175.50	54.41	1,958.61	979.72
Soldiers' benefits	292.00	72.00	144.00	1,266.00
Schools	2,294.59	78.20	578.59	4.85
Libraries	59.88	—	127.20	11.90
Recreation	—	—	—	—
Unclassified	—	—	33.00	—
Public service enterprises	—	—	4,370.68	8,218.99
Electric light	—	—	—	—
Water	—	—	4,370.68	8,218.99
All other	—	—	—	—
Cemeteries	1,428.50	—	—	—
Interest	4,770.40	909.11	2,059.61	1,651.23
On sinking funds	—	—	—	—
On trust and investment funds	2,086.58	—	1,845.93	44.56
All other	2,683.82	909.11	213.68	1,606.67
NON-REVENUE.	\$127,236.25	\$80,334.14	\$239,655.36	\$91,915.29
Offsets to outlays	11,683.84	3,929.56	—	5,970.05
Departmental	11,683.84	3,929.56	—	5,970.05
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>95,000.00</b>	<b>71,000.00</b>	<b>32,000.00</b>	<b>80,000.00</b>
Loans, general purposes	—	2,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	9,000.00	—	—
Temporary loans (including revenue loans)	95,000.00	60,000.00	32,000.00	80,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>878.04</b>	<b>—</b>	<b>1,764.01</b>	<b>104.06</b>
From sinking funds	—	—	—	—
All other	878.04	—	1,764.01	104.06
<b>Refunds</b>	<b>107.16</b>	<b>127.58</b>	<b>50.99</b>	<b>3.60</b>
<b>Agency, trust, and investment</b>	<b>19,567.21</b>	<b>5,277.00</b>	<b>5,840.36</b>	<b>5,837.58</b>
Taxes and licenses for State	4,505.00	2,465.00	2,639.58	2,890.00
Taxes for county	4,743.57	2,812.00	3,006.00	2,833.33
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	10,318.64	—	194.78	114.25
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$127,937.17	\$82,220.26	\$93,746.42	\$79,482.46
Premiums	—	—	—	—
Municipal indebtedness	95,000.00	71,000.00	32,000.00	80,000.00
Transfers and refunds	985.20	127.58	1,815.00	107.66
Agency, trust, and investment	19,567.21	5,277.00	5,840.36	5,837.58
<b>Total receipts</b>	<b>\$243,489.58</b>	<b>\$158,624.84</b>	<b>\$133,401.78</b>	<b>\$165,427.70</b>
Balance on hand, including funds	26,280.71	8,006.31	8,899.03	2,248.78
<b>GRAND TOTAL</b>	<b>\$269,770.29</b>	<b>\$166,631.15</b>	<b>\$142,240.81</b>	<b>\$167,676.48</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Acton POPULATION 2,387	Millville POPULATION 2,366	Douglas POPULATION 2,363	Avon POPULATION 2,360
<b>Maintenance</b>	<b>\$93,429.38</b>	<b>\$54,649.75</b>	<b>\$76,247.48</b>	<b>\$70,062.07</b>
<i>Departmental</i>	<i>91,038.00</i>	<i>54,649.75</i>	<i>73,342.83</i>	<i>64,335.16</i>
General government	5,087.39	4,752.10	5,331.18	8,235.76
Protection of persons and property	8,239.19	4,508.16	1,467.95	6,120.26
Health and sanitation	3,358.67	834.73	1,245.36	2,614.47
Highways	23,383.86	8,876.23	16,702.08	9,545.96
Charities	2,492.21	3,935.91	8,326.63	4,590.66
Soldiers' benefits	496.71	648.00	237.00	2,099.50
Schools	44,656.92	30,209.76	37,566.55	29,523.49
Libraries	1,670.96	450.55	1,913.70	874.73
Recreation	35.75	—	27.25	35.00
Pensions	—	—	—	—
Unclassified	1,616.34	434.31	515.13	695.33
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,726.65</i>	<i>5,726.91</i>
Electric light	—	—	—	—
Water	—	—	2,726.65	5,726.91
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,391.38</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>178.00</i>	<i>—</i>
<b>Interest</b>	<b>5,900.56</b>	<b>2,711.92</b>	<b>2,002.77</b>	<b>1,899.22</b>
<i>Loans, general purposes</i>	<i>5,900.56</i>	<i>2,711.92</i>	<i>1,482.77</i>	<i>1,899.22</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>520.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>18,669.88</b>	<b>18,069.54</b>	<b>8,949.88</b>	<b>23,827.44</b>
<i>Departmental</i>	<i>18,498.88</i>	<i>18,069.54</i>	<i>8,949.88</i>	<i>22,610.14</i>
General government	—	—	—	—
Protection of persons and property	800.00	1,270.92	—	1,097.46
Health and sanitation	—	1,497.10	—	—
Highways	17,698.88	14,222.12	5,684.57	19,999.58
Charities	—	—	—	—
Schools	—	1,079.40	3,265.31	648.50
Libraries	—	—	—	—
Recreation	—	—	—	564.60
Unclassified	—	—	—	300.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,217.30</i>
Electric light	—	—	—	—
Water	—	—	—	1,217.30
All other	—	—	—	—
<i>Cemeteries</i>	<i>171.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>111,250.00</b>	<b>82,950.00</b>	<b>36,000.00</b>	<b>50,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>16,250.00</i>	<i>10,950.00</i>	<i>4,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>9,000.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>95,000.00</i>	<i>63,000.00</i>	<i>32,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>878.04</b>	<b>—</b>	<b>1,764.01</b>	<b>104.06</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>878.04</i>	<i>—</i>	<i>1,764.01</i>	<i>104.06</i>
<b>Refunds</b>	<b>107.16</b>	<b>127.58</b>	<b>50.99</b>	<b>3.60</b>
<b>Agency, trust, and investment</b>	<b>20,107.40</b>	<b>5,277.00</b>	<b>5,825.40</b>	<b>5,778.08</b>
<i>Taxes and licenses for State</i>	<i>4,505.00</i>	<i>2,465.00</i>	<i>2,639.58</i>	<i>2,890.00</i>
<i>Taxes for county</i>	<i>4,743.57</i>	<i>2,812.00</i>	<i>3,006.00</i>	<i>2,833.33</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>10,858.83</i>	<i>—</i>	<i>179.82</i>	<i>54.75</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$99,329.94	\$57,361.67	\$78,250.25	\$71,961.29
Permanent debt (except from sinking funds)	16,250.00	10,950.00	4,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	18,669.88	18,069.54	8,949.88	23,827.44
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	9,000.00	—	—
Temporary loans	95,000.00	63,000.00	32,000.00	50,000.00
Transfers (except to sinking funds) and refunds	985.20	127.58	1,815.00	107.66
Agency, trust, and investment	20,107.40	5,277.00	5,825.40	5,778.08
<b>Total payments</b>	<b>\$250,342.42</b>	<b>\$163,785.79</b>	<b>\$130,840.53</b>	<b>\$151,674.47</b>
Balance on hand, including funds	19,427.87	2,845.86	11,400.28	16,002.01
<b>GRAND TOTAL</b>	<b>\$269,770.29</b>	<b>\$166,631.15</b>	<b>\$142,240.81</b>	<b>\$167,676.48</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Merrimac POPULATION 2,349	Rehoboth POPULATION 2,332	Charlton POPULATION 2,295	Wayland POPULATION 2,255
<b>REVENUE.</b>	<b>\$137,224.91</b>	<b>\$90,253.91</b>	<b>\$84,892.68</b>	<b>\$133,999.43</b>
<b>General</b>	<b>89,842.89</b>	<b>86,968.67</b>	<b>79,610.43</b>	<b>110,977.89</b>
Taxes . . . . .	83,314.46	70,007.82	59,726.04	109,062.96
Property, poll, and income	80,599.95	68,946.65	56,609.69	107,226.02
Corporation, bank, etc.	2,714.51	1,061.17	3,116.35	1,836.94
Licenses and permits	189.50	76.00	21.00	255.00
Fines and forfeits	597.00	167.30	277.30	840.06
Grants and gifts	5,741.93	16,717.55	19,586.09	819.87
For expenses	5,741.93	16,717.55	19,586.09	819.87
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>47,382.02</b>	<b>3,285.24</b>	<b>5,282.25</b>	<b>23,021.54</b>
Special assessments	221.35	392.94	—	320.25
To meet expenses	221.35	392.94	—	320.25
To meet outlays	—	—	—	—
Privileges	—	60.00	—	—
Departmental	3,689.69	1,793.30	730.52	1,618.55
General government	948.00	—	43.11	168.28
Protection of persons and property	124.30	72.46	218.38	219.63
Health and sanitation	204.80	60.00	126.43	—
Highways	51.30	26.00	—	4,091.95
Charities	1,443.72	979.61	—	455.50
Soldiers' benefits	236.74	12.00	264.00	648.00
Schools	626.30	257.63	67.50	485.41
Libraries	54.53	—	2.50	142.78
Recreation	—	—	—	—
Unclassified	—	385.60	8.60	17.00
Public service enterprises	41,061.08	—	—	11,286.25
Electric light	32,007.28	—	—	—
Water	9,053.80	—	—	11,286.25
All other	—	—	—	—
Cemeteries	420.15	—	663.10	988.13
Interest	1,989.75	1,039.00	3,888.63	4,208.36
On sinking funds	—	—	—	—
On trust and investment funds	204.14	—	2,735.80	1,590.29
All other	1,785.61	1,039.00	1,132.83	2,618.07
<b>NON-REVENUE.</b>	<b>\$84,495.02</b>	<b>\$72,846.19</b>	<b>\$65,972.22</b>	<b>\$140,683.21</b>
<b>Offsets to outlays</b>	<b>564.79</b>	<b>9,746.76</b>	<b>—</b>	<b>26,124.87</b>
Departmental	—	9,746.76	—	26,124.87
Public service enterprises	564.79	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>40,000.00</b>	<b>55,000.00</b>	<b>55,079.00</b>	<b>96,700.00</b>
Loans, general purposes	—	—	—	2,500.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	40,000.00	55,000.00	55,000.00	94,200.00
Unpaid warrants or orders, current year	—	—	79.00	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>2,785.78</b>	<b>—</b>	<b>2,162.24</b>	<b>48.00</b>
From sinking funds	—	—	—	—
All other	2,785.78	—	2,162.24	48.00
<b>Refunds</b>	<b>309.83</b>	<b>208.34</b>	<b>18.04</b>	<b>282.57</b>
<b>Agency, trust, and investment</b>	<b>40,834.62</b>	<b>7,891.09</b>	<b>8,712.94</b>	<b>17,527.77</b>
Taxes and licenses for State	3,060.00	2,643.46	2,635.00	5,780.00
Taxes for county	4,291.47	2,651.60	3,006.00	6,086.09
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	33,483.15	2,596.03	3,071.94	5,661.68
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$137,789.70	\$100,000.67	\$84,892.68	\$160,124.30
Premiums	—	—	—	—
Municipal indebtedness	40,000.00	55,000.00	55,079.00	96,700.00
Transfers and refunds	3,095.61	208.34	2,180.28	330.57
Agency, trust, and investment	40,834.62	7,891.09	8,712.94	17,527.77
<b>Total receipts</b>	<b>\$221,719.93</b>	<b>\$163,100.10</b>	<b>\$150,864.90</b>	<b>\$274,682.64</b>
Balance on hand, including funds	21,377.69	15,582.21	11,492.15	22,760.09
<b>GRAND TOTAL</b>	<b>\$243,097.62</b>	<b>\$178,682.31</b>	<b>\$162,357.05</b>	<b>\$297,442.73</b>

<sup>1</sup> Includes \$7 from administration of trust funds. See "Unclassified."

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Merrimac POPULATION 2,349	Rehoboth POPULATION 2,332	Charlton POPULATION 2,295	Wayland POPULATION 2,255
<b>Maintenance</b>	<b>\$106,531.74</b>	<b>\$74,492.61</b>	<b>\$80,199.19</b>	<b>\$120,955.64</b>
<i>Departmental</i>	<i>72,740.02</i>	<i>74,492.61</i>	<i>79,092.14</i>	<i>110,942.89</i>
General government	6,883.36	3,909.19	5,042.43	9,142.99
Protection of persons and property	9,477.59	1,842.34	2,734.87	9,619.14
Health and sanitation	2,768.73	2,918.61	2,671.72	3,043.37
Highways	11,082.11	26,367.82	20,642.48	28,828.94
Charities	9,763.20	6,340.66	3,806.55	3,538.34
Soldiers' benefits	2,000.83	—	750.00	1,450.21
Schools	28,488.37	32,730.02	41,593.14	46,813.79
Libraries	860.76	—	501.57	5,212.12
Recreation	120.50	—	—	798.51
Pensions	—	—	—	—
Unclassified	1,294.57	383.97	1,349.38	2,465.48
<i>Public service enterprises</i>	<i>33,582.80</i>	<i>—</i>	<i>—</i>	<i>7,641.45</i>
Electric light	25,032.20	—	—	—
Water	7,350.60	—	—	7,641.45
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,408.92</i>	<i>—</i>	<i>1,107.05</i>	<i>2,362.30</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>9.00</i>
<b>Interest</b>	<b>1,648.05</b>	<b>2,208.65</b>	<b>2,621.51</b>	<b>3,771.94</b>
<i>Loans, general purposes</i>	<i>948.05</i>	<i>2,208.65</i>	<i>2,621.51</i>	<i>3,731.94</i>
<i>Loans, public service enterprises</i>	<i>700.00</i>	<i>—</i>	<i>—</i>	<i>40.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>17,230.04</b>	<b>29,223.47</b>	<b>5,800.00</b>	<b>41,302.21</b>
<i>Departmental</i>	<i>7,822.49</i>	<i>29,223.47</i>	<i>5,800.00</i>	<i>38,237.13</i>
General government	—	—	—	—
Protection of persons and property	1,455.32	7,500.00	—	—
Health and sanitation	4,709.32	—	—	—
Highways	1,297.63	19,608.47	4,800.00	37,714.48
Charities	—	—	—	—
Schools	360.22	1,315.00	—	522.65
Libraries	—	—	—	—
Recreation	—	—	1,000.00	—
Unclassified	—	800.00	—	—
<i>Public service enterprises</i>	<i>9,407.55</i>	<i>—</i>	<i>—</i>	<i>3,065.08</i>
Electric light	6,023.00	—	—	—
Water	3,384.55	—	—	3,065.08
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>50,500.00</b>	<b>42,000.00</b>	<b>52,000.00</b>	<b>111,450.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>10,500.00</i>	<i>2,000.00</i>	<i>12,000.00</i>	<i>7,250.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>40,000.00</i>	<i>50,000.00</i>	<i>104,200.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>2,785.78</b>	<b>—</b>	<b>2,162.24</b>	<b>48.00</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,785.78</i>	<i>—</i>	<i>2,162.24</i>	<i>48.00</i>
<b>Refunds</b>	<b>309.83</b>	<b>208.34</b>	<b>18.04</b>	<b>282.57</b>
<b>Agency, trust, and investment</b>	<b>40,895.31</b>	<b>7,891.09</b>	<b>7,368.77</b>	<b>17,953.62</b>
<i>Taxes and licenses for State</i>	<i>3,060.00</i>	<i>2,643.46</i>	<i>2,635.00</i>	<i>5,780.00</i>
<i>Taxes for county</i>	<i>4,291.47</i>	<i>2,651.60</i>	<i>3,006.00</i>	<i>6,086.09</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>33,543.84</i>	<i>2,596.03</i>	<i>1,727.77</i>	<i>6,087.53</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$108,179.79	\$76,701.26	\$82,820.70	\$124,727.58
Permanent debt (except from sinking funds)	10,500.00	2,000.00	12,000.00	7,250.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	17,230.04	29,223.47	5,800.00	41,302.21
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	40,000.00	50,000.00	104,200.00
Transfers (except to sinking funds) and refunds	3,095.61	208.34	2,180.28	330.57
Agency, trust, and investment	40,895.31	7,891.09	7,368.77	17,953.62
<b>Total payments</b>	<b>\$219,900.75</b>	<b>\$156,024.16</b>	<b>\$150,169.75</b>	<b>\$295,763.98</b>
Balance on hand, including funds	23,196.87	22,658.15	12,187.30	1,678.75
<b>GRAND TOTAL</b>	<b>\$243,097.62</b>	<b>\$178,682.31</b>	<b>\$162,357.05</b>	<b>\$297,442.73</b>

<sup>1</sup> Paid from proceeds of sale of town farm.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rutland POPULATION 2,236	Sutton POPULATION 2,174	Hanson POPULATION 2,166	Ashburnham POPULATION 2,159
REVENUE.	\$75,703.73	\$86,784.85	\$108,554.20	\$122,612.80
<b>General</b>	<b>62,781.94</b>	<b>76,910.21</b>	<b>99,056.91</b>	<b>90,371.78</b>
Taxes . . . . .	60,396.84	62,663.37	90,464.29	76,159.33
Property, poll, and income	48,920.06	57,392.62	86,370.73	72,380.08
Corporation, bank, etc.	1,476.28	5,270.75	4,093.56	3,779.25
Licenses and permits	111.00	100.00	132.00	86.50
Fines and forfeits	205.00	15.04	368.35	2.74
Grants and gifts	12,056.94	14,131.80	8,092.27	14,123.21
For expenses	12,056.94	14,131.80	8,092.27	14,123.21
For outlays	—	—	—	—
All other	12.66	—	—	—
<b>Commercial</b>	<b>12,821.79</b>	<b>9,874.64</b>	<b>9,497.29</b>	<b>32,241.02</b>
Special assessments	—	—	—	66.25
To meet expenses	—	—	—	66.25
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	2,216.04	7,136.71	3,795.35	1,106.08
General government	247.30	229.00	200.58	89.50
Protection of persons and property	76.34	8.00	140.87	96.59
Health and sanitation	—	—	275.71	—
Highways	—	—	—	—
Charities	1,468.30	5,081.07	2,118.83	318.59
Soldiers' benefits	96.00	456.00	300.00	300.00
Schools	249.65	1,313.69	127.24	222.86
Libraries	63.55	.95	41.42	13.77
Recreation	—	—	5.00	—
Unclassified	14.90	48.00	585.70	64.77
Public service enterprises	9,494.90	—	3,905.48	27,214.57
Electric light	—	—	—	19,439.61
Water	9,487.60	—	3,905.48	7,774.96
All other	7.30	—	—	—
Cemeteries	—	727.90	—	872.00
Interest	1,210.85	2,010.03	1,796.46	2,982.12
On sinking funds	—	—	—	—
On trust and investment funds	9.13	956.55	—	875.26
All other	1,201.72	1,053.48	1,796.46	2,106.86
NON-REVENUE.	\$65,981.27	\$108,891.30	\$120,145.29	\$84,042.16
<b>Offsets to outlays</b>	<b>9,437.12</b>	<b>59,121.05</b>	<b>21,208.76</b>	<b>11,218.24</b>
Departmental	9,437.12	59,121.05	21,208.76	11,218.24
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>52,100.00</b>	<b>40,400.00</b>	<b>39,238.00</b>	<b>64,700.00</b>
Loans, general purposes	6,100.00	5,000.00	34,000.00	2,700.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	10,400.00	—	—
Temporary loans (including revenue loans)	46,000.00	25,000.00	55,000.00	62,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	238.00	—
<b>Transfers</b>	<b>54.95</b>	<b>280.49</b>	<b>171.65</b>	<b>326.97</b>
From sinking funds	—	—	—	—
All other	54.95	280.49	171.65	326.97
<b>Refunds</b>	<b>204.20</b>	<b>45.61</b>	<b>94.19</b>	<b>256.18</b>
<b>Agency, trust, and investment</b>	<b>4,185.00</b>	<b>9,044.15</b>	<b>9,432.69</b>	<b>7,540.77</b>
Taxes and licenses for State	1,955.00	2,465.00	3,060.00	2,465.00
Taxes for county	2,230.00	2,512.00	5,068.16	2,812.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	3,767.15	1,304.53	2,263.77
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$85,140.85	\$145,905.90	\$129,762.96	\$133,831.04
Premiums	—	—	238.00	—
Municipal indebtedness	52,100.00	40,400.00	39,000.00	64,700.00
Transfers and refunds	259.15	326.10	265.84	583.15
Agency, trust, and investment	4,185.00	9,044.15	9,432.69	7,540.77
<b>Total receipts</b>	<b>\$141,685.00</b>	<b>\$195,676.15</b>	<b>\$228,699.49</b>	<b>\$206,654.96</b>
Balance on hand, including funds	4,445.79	12,235.39	18,279.13	8,452.48
<b>GRAND TOTAL</b>	<b>\$146,130.79</b>	<b>\$207,911.54</b>	<b>\$246,978.62</b>	<b>\$215,107.44</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Rutland POPULATION 2,236	Sutton POPULATION 2,174	Hanson POPULATION 2,166	Ashburnham POPULATION 2,159
<b>Maintenance</b>	<b>\$57,914.58</b>	<b>\$78,898.43</b>	<b>\$81,244.26</b>	<b>\$96,947.84</b>
<i>Departmental</i>	<i>52,756.72</i>	<i>77,539.79</i>	<i>77,693.12</i>	<i>68,294.89</i>
General government	4,569.97	4,403.30	6,816.26	5,276.98
Protection of persons and property	2,286.32	3,052.82	6,753.98	5,166.30
Health and sanitation	2,722.39	1,451.82	2,499.88	2,373.01
Highways	13,109.09	23,894.94	16,632.40	18,700.30
Charities	4,403.24	12,749.72	7,374.17	4,334.40
Soldiers' benefits	96.00	783.98	847.50	456.00
Schools	24,002.83	29,650.18	33,572.62	28,083.34
Libraries	493.22	814.11	1,374.38	1,718.59
Recreation	174.24	—	210.70	406.00
Pensions	—	—	—	—
Unclassified	599.42	738.92	1,611.23	1,779.97
<i>Public service enterprises</i>	<i>5,157.86</i>	<i>—</i>	<i>3,551.14</i>	<i>26,717.54</i>
Electric light	—	—	—	18,244.10
Water	5,157.86	—	3,551.14	8,473.44
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,338.64</i>	<i>—</i>	<i>1,935.41</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>20.00</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>3,146.91</b>	<b>1,439.35</b>	<b>3,133.02</b>	<b>3,455.77</b>
<i>Loans, general purposes</i>	<i>2,245.66</i>	<i>1,439.35</i>	<i>2,458.02</i>	<i>2,966.26</i>
<i>Loans, public service enterprises</i>	<i>901.25</i>	<i>—</i>	<i>676.00</i>	<i>489.51</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>21,019.55</b>	<b>63,416.77</b>	<b>47,891.82</b>	<b>13,399.44</b>
<i>Departmental</i>	<i>21,019.55</i>	<i>63,416.77</i>	<i>47,091.82</i>	<i>13,055.14</i>
General government	—	—	—	—
Protection of persons and property	7,650.00	—	3,805.85	—
Health and sanitation	—	—	—	—
Highways	13,059.20	63,416.77	32,364.22	13,055.14
Charities	—	—	—	—
Schools	310.35	—	10,819.33	—
Libraries	—	—	—	—
Recreation	—	—	102.42	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>800.00</i>	<i>344.30</i>
Electric light	—	—	—	—
Water	—	—	800.00	344.30
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>56,000.00</b>	<b>39,000.00</b>	<b>59,000.00</b>	<b>76,400.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>6,000.00</i>	<i>3,600.00</i>	<i>4,000.00</i>	<i>14,400.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>10,400.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>25,000.00</i>	<i>55,000.00</i>	<i>62,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>54.95</b>	<b>280.49</b>	<b>171.65</b>	<b>326.97</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>54.95</i>	<i>280.49</i>	<i>171.65</i>	<i>326.97</i>
<b>Refunds</b>	<b>204.20</b>	<b>45.61</b>	<b>94.19</b>	<b>256.18</b>
<b>Agency, trust, and investment</b>	<b>4,194.13</b>	<b>9,298.24</b>	<b>9,505.91</b>	<b>8,129.06</b>
<i>Taxes and licenses for State</i>	<i>1,955.00</i>	<i>2,465.00</i>	<i>3,060.00</i>	<i>2,465.00</i>
<i>Taxes for county</i>	<i>2,230.00</i>	<i>2,812.00</i>	<i>5,068.16</i>	<i>2,812.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>9.13</i>	<i>4,021.24</i>	<i>1,377.75</i>	<i>2,852.06</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$61,061.49	\$80,337.78	\$84,377.28	\$100,403.61
Permanent debt (except from sinking funds)	6,000.00	3,600.00	4,000.00	14,400.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	21,019.55	63,416.77	47,891.82	13,399.44
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	10,400.00	—	—
Temporary loans	50,000.00	25,000.00	55,000.00	62,000.00
Transfers (except to sinking funds) and refunds	259.15	326.10	265.84	583.15
Agency, trust, and investment	4,194.13	9,298.24	9,505.91	8,129.06
<b>Total payments</b>	<b>\$142,534.32</b>	<b>\$192,378.89</b>	<b>\$201,040.85</b>	<b>\$198,915.26</b>
Balance on hand, including funds	3,596.47	15,532.65	45,937.77	16,192.18
<b>GRAND TOTAL</b>	<b>\$146,130.79</b>	<b>\$207,911.54</b>	<b>\$246,978.62</b>	<b>\$215,107.44</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Raynham POPULATION 2,128	Harwich POPULATION 2,077	Southborough POPULATION 2,053	Hamilton POPULATION 2,018
<b>REVENUE.</b>	<b>\$76,482.78</b>	<b>\$133,155.07</b>	<b>\$128,827.36</b>	<b>\$127,291.84</b>
<b>General</b>	<b>74,282.88</b>	<b>123,933.11</b>	<b>121,120.88</b>	<b>121,895.09</b>
Taxes . . . . .	65,193.05	113,037.64	109,224.49	121,108.45
Property, poll, and income	61,088.86	110,936.21	104,857.70	117,537.87
Corporation, bank, etc.	4,104.19	2,091.43	4,366.79	3,570.58
Licenses and permits	145.00	294.25	142.00	171.00
Fines and forfeits	64.99	540.90	—	132.60
Grants and gifts	8,879.84	10,071.02	11,735.24	483.14
For expenses	8,879.84	9,071.02	11,735.24	483.14
For outlays	—	1,000.00	—	—
All other	—	—	19.15	—
<b>Commercial</b>	<b>2,199.90</b>	<b>9,221.96</b>	<b>7,706.48</b>	<b>5,396.75</b>
Special assessments	190.65	1,088.57	481.19	1,284.20
To meet expenses	190.65	1,088.57	481.19	1,284.20
To meet outlays	—	—	—	—
Privileges	10.00	1,475.00	50.00	—
Departmental	972.95	5,211.42	3,684.42	2,097.66
General government	4.55	1,417.06	278.50	—
Protection of persons and property	107.83	633.45	152.44	167.13
Health and sanitation	41.43	83.57	101.00	559.33
Highways	203.75	—	880.81	168.50
Charities	139.42	582.76	—	842.22
Soldiers' benefits	120.00	144.00	144.00	264.00
Schools	330.97	1,808.74	2,001.10	65.56
Libraries	—	513.75	44.17	30.82
Recreation	—	—	—	—
Unclassified	25.00	28.09	82.40	—
Public service enterprises	—	—	—	3.15
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	3.15
Cemeteries	324.00	—	2,107.31	666.60
Interest	702.30	1,446.97	1,383.56	1,345.24
On sinking funds	—	—	—	—
On trust and investment funds	96.19	569.25	163.25	610.40
All other	606.11	877.72	1,220.31	734.84
<b>NON-REVENUE.</b>	<b>\$62,900.08</b>	<b>\$97,309.26</b>	<b>\$73,534.24</b>	<b>\$142,844.58</b>
<b>Offsets to outlays</b>	<b>1,534.25</b>	<b>17,779.10</b>	<b>13,951.07</b>	<b>11,767.59</b>
Departmental	1,534.25	17,779.10	13,951.07	11,767.59
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>55,000.00</b>	<b>58,000.00</b>	<b>47,000.00</b>	<b>105,000.00</b>
Loans, general purposes	—	—	7,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	55,000.00	58,000.00	40,000.00	105,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>116.86</b>	<b>53.92</b>	<b>—</b>	<b>507.53</b>
From sinking funds	—	—	—	—
All other	116.86	53.92	—	507.53
<b>Refunds</b>	<b>6.55</b>	<b>59.64</b>	<b>224.45</b>	<b>45.53</b>
<b>Agency, trust, and investment</b>	<b>6,242.42</b>	<b>21,416.60</b>	<b>12,358.72</b>	<b>25,523.93</b>
Taxes and licenses for State	2,550.00	5,610.00	4,335.00	6,205.00
Taxes for county	2,566.07	15,232.64	4,945.00	8,702.14
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,126.35	573.96	3,078.72	10,616.79
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$78,017.03	\$150,934.17	\$142,778.43	\$139,059.43
Premiums	—	—	—	—
Municipal indebtedness	55,000.00	58,000.00	47,000.00	105,000.00
Transfers and refunds	123.41	113.56	224.45	553.06
Agency, trust, and investment	6,242.42	21,416.60	12,358.72	25,523.93
<b>Total receipts</b>	<b>\$139,382.86</b>	<b>\$239,464.33</b>	<b>\$202,361.60</b>	<b>\$270,136.42</b>
Balance on hand, including funds	12,968.95	29,255.38	38,890.50	17,614.36
<b>GRAND TOTAL</b>	<b>\$152,351.81</b>	<b>\$259,719.71</b>	<b>\$241,252.10</b>	<b>\$287,750.78</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Raynham POPULATION 2,128	Harwich POPULATION 2,077	Southborough POPULATION 2,053	Hamilton POPULATION 2,018
<b>Maintenance</b> . . . . .	<b>\$62,507.42</b>	<b>\$96,172.90</b>	<b>\$98,675.62</b>	<b>\$110,873.97</b>
<i>Departmental</i> . . . . .	<i>61,731.78</i>	<i>95,931.43</i>	<i>96,211.85</i>	<i>109,747.14</i>
General government . . . . .	4,509.10	9,454.07	6,261.78	9,986.74
Protection of persons and property . . . . .	2,727.34	8,825.86	7,992.98	10,894.20
Health and sanitation . . . . .	1,777.54	2,981.21	2,168.48	3,982.84
Highways . . . . .	14,957.23	28,446.58	26,364.68	30,323.02
Charities . . . . .	2,674.56	6,916.51	1,270.88	3,972.91
Soldiers' benefits . . . . .	129.00	144.00	194.00	1,212.64
Schools . . . . .	32,287.25	34,835.24	44,498.36	45,807.05
Libraries . . . . .	601.89	1,206.41	1,952.39	2,177.60
Recreation . . . . .	—	1,521.50	490.76	370.75
Pensions . . . . .	166.65	—	—	—
Unclassified . . . . .	1,901.22	1,600.05	5,017.54	1,019.39
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>241.47</i>	<i>—</i>	<i>9.13</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	241.47	—	9.13
<i>Cemeteries</i> . . . . .	<i>775.64</i>	<i>—</i>	<i>2,463.77</i>	<i>1,117.70</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>2,610.75</b>	<b>1,476.68</b>	<b>1,794.79</b>	<b>3,517.87</b>
<i>Loans, general purposes</i> . . . . .	<i>2,610.75</i>	<i>1,476.68</i>	<i>1,794.79</i>	<i>3,517.87</i>
<i>Loans, public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>12,203.30</b>	<b>56,555.27</b>	<b>31,796.55</b>	<b>37,822.94</b>
<i>Departmental</i> . . . . .	<i>12,203.30</i>	<i>56,555.27</i>	<i>31,574.71</i>	<i>37,085.41</i>
General government . . . . .	200.00	84.35	975.00	—
Protection of persons and property . . . . .	—	18,700.96	7,055.54	2,186.50
Health and sanitation . . . . .	—	—	—	2,908.50
Highways . . . . .	10,357.05	33,344.69	23,544.17	31,323.86
Charities . . . . .	—	—	—	—
Schools . . . . .	842.50	4,425.27	—	180.00
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	235.00
Unclassified . . . . .	803.75	—	—	251.55
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>221.84</i>	<i>737.53</i>
<b>Municipal indebtedness</b> . . . . .	<b>58,500.00</b>	<b>63,000.00</b>	<b>53,200.00</b>	<b>105,000.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>3,500.00</i>	<i>5,000.00</i>	<i>13,200.00</i>	<i>5,000.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>55,000.00</i>	<i>58,000.00</i>	<i>40,000.00</i>	<i>100,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>116.86</b>	<b>53.92</b>	<b>—</b>	<b>507.53</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>116.86</i>	<i>53.92</i>	<i>—</i>	<i>507.53</i>
<b>Refunds</b> . . . . .	<b>6.55</b>	<b>59.64</b>	<b>224.45</b>	<b>45.53</b>
<b>Agency, trust, and investment</b> . . . . .	<b>6,221.75</b>	<b>21,438.57</b>	<b>12,375.71</b>	<b>15,961.88</b>
<i>Taxes and licenses for State</i> . . . . .	<i>2,550.00</i>	<i>5,610.00</i>	<i>4,335.00</i>	<i>6,205.00</i>
<i>Taxes for county</i> . . . . .	<i>2,566.07</i>	<i>15,232.64</i>	<i>4,945.00</i>	<i>8,702.14</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>1,105.68</i>	<i>595.93</i>	<i>3,095.71</i>	<i>1,054.74</i>
<i>All other</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$65,118.17	\$97,649.58	\$100,470.41	\$114,391.84
Permanent debt (except from sinking funds) . . . . .	3,500.00	5,000.00	13,200.00	5,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	12,203.30	56,555.27	31,796.55	37,822.94
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	55,000.00	58,000.00	40,000.00	100,000.00
Transfers (except to sinking funds) and refunds . . . . .	123.41	113.56	224.45	553.06
Agency, trust, and investment . . . . .	6,221.75	21,438.57	12,375.71	15,961.88
<b>Total payments</b> . . . . .	<b>\$142,166.63</b>	<b>\$238,756.98</b>	<b>\$198,067.12</b>	<b>\$273,729.72</b>
<i>Balance on hand, including funds</i> . . . . .	<i>10,185.18</i>	<i>20,962.73</i>	<i>43,184.98</i>	<i>14,021.06</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$152,351.81</b>	<b>\$259,719.71</b>	<b>\$241,252.10</b>	<b>\$287,750.78</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Williamsburg POPULATION 1,993	Upton POPULATION 1,988	Northborough POPULATION 1,968	West Boylston POPULATION 1,916
<b>REVENUE.</b>	<b>\$75,865.73</b>	<b>\$70,682.67</b>	<b>\$97,683.42</b>	<b>\$110,872.72</b>
<b>General</b>	<b>64,460.51</b>	<b>65,847.12</b>	<b>80,901.00</b>	<b>87,710.41</b>
<i>Taxes</i>	<i>53,225.27</i>	<i>54,013.37</i>	<i>69,233.16</i>	<i>74,983.48</i>
Property, poll, and income	50,705.36	50,591.51	67,157.62	74,454.49
Corporation, bank, etc.	2,519.91	3,421.86	2,075.54	528.99
<i>Licenses and permits</i>	<i>68.75</i>	<i>72.00</i>	<i>253.94</i>	<i>266.50</i>
<i>Fines and forfeits</i>	<i>335.00</i>	<i>100.00</i>	<i>324.48</i>	<i>185.00</i>
<i>Grants and gifts</i>	<i>10,831.49</i>	<i>11,661.75</i>	<i>11,089.42</i>	<i>12,275.43</i>
For expenses	10,696.93	11,661.75	11,039.42	12,275.43
For outlays	134.56	—	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>11,405.22</b>	<b>4,835.55</b>	<b>16,782.42</b>	<b>23,162.31</b>
<i>Special assessments</i>	—	—	<i>526.40</i>	<i>336.57</i>
To meet expenses	—	—	526.40	336.57
To meet outlays	—	—	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>2,656.51</i>	<i>2,124.33</i>	<i>4,167.29</i>	<i>427.63</i>
General government	77.00	350.00	2,609.50	127.40
Protection of persons and property	36.59	36.74	268.33	28.48
Health and sanitation	—	—	—	—
Highways	218.70	—	—	—
Charities	496.00	731.55	488.52	20.00
Soldiers' benefits	291.00	564.00	96.00	144.00
Schools	1,505.32	428.08	616.19	30.90
Libraries	24.40	13.96	80.75	50.78
Recreation	—	—	—	—
Unclassified	7.50	—	8.00	26.07
<i>Public service enterprises</i>	<i>3,404.29</i>	—	<i>5,024.10</i>	<i>20,988.66</i>
Electric light	—	—	—	20,988.66
Water	3,404.29	—	5,024.10	—
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>1,161.85</i>	<i>2,071.95</i>	<i>298.38</i>
<i>Interest</i>	<i>5,344.42</i>	<i>1,549.37</i>	<i>4,992.68</i>	<i>1,111.07</i>
On sinking funds	828.08	—	—	—
On trust and investment funds	3,605.04	776.13	3,543.41	251.68
All other	911.30	773.24	1,449.27	859.39
<b>NON-REVENUE.</b>	<b>\$57,137.09</b>	<b>\$44,033.01</b>	<b>\$50,005.44</b>	<b>\$34,976.14</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>3,511.58</b>	<b>—</b>	<b>4,881.25</b>
<i>Departmental</i>	—	<i>3,511.58</i>	—	<i>4,689.85</i>
<i>Public service enterprises</i>	—	—	—	<i>191.40</i>
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>43,000.00</b>	<b>35,000.00</b>	<b>20,000.00</b>	<b>10,000.00</b>
<i>Loans, general purposes</i>	<i>1,000.00</i>	<i>3,000.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	<i>12,000.00</i>	—	—
<i>Temporary loans (including revenue loans)</i>	<i>42,000.00</i>	<i>20,000.00</i>	<i>20,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>4,242.18</b>	<b>534.14</b>	<b>850.29</b>	<b>7,215.99</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>4,242.18</i>	<i>534.14</i>	<i>850.29</i>	<i>7,215.99</i>
<b>Refunds</b>	<b>49.46</b>	<b>63.14</b>	<b>513.47</b>	<b>15.04</b>
<b>Agency, trust, and investment</b>	<b>9,845.45</b>	<b>4,924.15</b>	<b>28,641.68</b>	<b>12,563.86</b>
<i>Taxes and licenses for State</i>	<i>2,295.00</i>	<i>2,040.00</i>	<i>2,655.00</i>	<i>2,580.00</i>
<i>Taxes for county</i>	<i>5,115.63</i>	<i>2,327.00</i>	<i>3,006.00</i>	<i>2,715.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,434.82</i>	<i>557.15</i>	<i>22,903.11</i>	<i>7,468.86</i>
<i>All other</i>	—	—	<i>97.57</i>	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$75,865.73	\$74,194.25	\$97,683.42	\$115,753.97
Premiums	—	—	—	—
Municipal indebtedness	43,000.00	35,000.00	20,000.00	10,000.00
Transfers and refunds	4,291.64	597.28	1,363.76	7,231.03
Agency, trust, and investment	9,845.45	4,924.15	28,641.68	12,563.86
<b>Total receipts</b>	<b>\$133,002.82</b>	<b>\$114,715.68</b>	<b>\$147,688.86</b>	<b>\$145,548.86</b>
Balance on hand, including funds	13,563.37	14,999.84	26,331.70	30,557.58
<b>GRAND TOTAL</b>	<b>\$146,566.19</b>	<b>\$129,715.52</b>	<b>\$174,020.56</b>	<b>\$176,106.44</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Williamsburg POPULATION 1,993	Upton POPULATION 1,988	Northborough POPULATION 1,968	West Boylston POPULATION 1,916
<b>Maintenance</b>	<b>\$57,658.63</b>	<b>\$61,323.23</b>	<b>\$90,703.68</b>	<b>\$93,468.98</b>
<i>Departmental</i>	<i>56,190.85</i>	<i>59,686.29</i>	<i>84,591.86</i>	<i>73,461.14</i>
General government	2,557.57	3,711.51	5,580.90	3,612.26
Protection of persons and property	1,398.41	2,096.51	6,451.88	2,623.33
Health and sanitation	1,537.72	982.20	2,227.64	2,593.36
Highways	12,703.12	15,238.77	21,305.54	14,952.94
Charities	3,366.09	6,827.44	11,050.54	4,232.30
Soldiers' benefits	296.00	2,791.78	986.10	96.00
Schools	32,307.91	25,849.93	32,597.10	40,857.02
Libraries	277.30	964.35	2,297.07	2,488.27
Recreation	—	—	208.50	695.91
Pensions	—	—	—	—
Unclassified	1,746.73	1,223.80	1,886.59	1,309.75
<i>Public service enterprises</i>	<i>1,467.78</i>	<i>—</i>	<i>3,385.52</i>	<i>19,530.52</i>
Electric light	—	—	—	19,530.52
Water	1,467.78	—	3,385.52	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,636.94</i>	<i>2,717.08</i>	<i>477.32</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>9.22</i>	<i>—</i>
<b>Interest</b>	<b>3,696.76</b>	<b>1,760.30</b>	<b>2,937.10</b>	<b>1,304.26</b>
<i>Loans, general purposes</i>	<i>1,196.76</i>	<i>1,760.30</i>	<i>2,831.20</i>	<i>1,304.26</i>
<i>Loans, public service enterprises</i>	<i>2,500.00</i>	<i>—</i>	<i>105.90</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>2,110.97</b>	<b>8,586.47</b>	<b>854.38</b>	<b>9,658.89</b>
<i>Departmental</i>	<i>2,110.97</i>	<i>8,586.47</i>	<i>410.00</i>	<i>9,414.54</i>
General government	—	—	—	—
Protection of persons and property	125.00	—	410.00	840.21
Health and sanitation	—	—	—	—
Highways	1,985.97	8,586.47	—	8,507.30
Charities	—	—	—	—
Schools	—	—	—	67.03
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>444.38</i>	<i>244.35</i>
Electric light	—	—	—	244.35
Water	—	—	444.38	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>52,800.00</b>	<b>45,000.00</b>	<b>32,000.00</b>	<b>15,800.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,800.00</i>	<i>3,000.00</i>	<i>12,000.00</i>	<i>5,800.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>12,000.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>51,000.00</i>	<i>30,000.00</i>	<i>20,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>4,242.18</b>	<b>534.14</b>	<b>850.29</b>	<b>7,215.99</b>
<i>To sinking funds from revenue</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,242.18</i>	<i>534.14</i>	<i>850.29</i>	<i>7,215.99</i>
<b>Refunds</b>	<b>49.46</b>	<b>63.14</b>	<b>513.47</b>	<b>15.04</b>
<b>Agency, trust, and investment</b>	<b>12,796.82</b>	<b>5,166.14</b>	<b>29,398.97</b>	<b>5,792.29</b>
<i>Taxes and licenses for State</i>	<i>2,295.00</i>	<i>2,040.00</i>	<i>2,635.00</i>	<i>2,580.00</i>
<i>Taxes for county</i>	<i>5,115.63</i>	<i>2,327.00</i>	<i>3,006.00</i>	<i>2,715.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,886.19</i>	<i>799.14</i>	<i>25,660.40</i>	<i>697.29</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>97.57</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$61,355.39	\$63,083.53	\$93,640.78	\$94,773.24
Permanent debt (except from sinking funds)	1,800.00	3,000.00	12,000.00	5,800.00
Sinking fund requirements from revenue	1,000.00	—	—	—
Outlays	2,110.97	8,586.47	854.38	9,658.89
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	12,000.00	—	—
Temporary loans	51,000.00	30,000.00	20,000.00	10,000.00
Transfers (except to sinking funds) and refunds	3,291.64	597.28	1,363.76	7,231.03
Agency, trust, and investment	12,796.82	5,166.14	29,398.97	5,792.29
<b>Total payments</b>	<b>\$133,354.82</b>	<b>\$122,433.42</b>	<b>\$157,257.89</b>	<b>\$133,255.45</b>
<i>Balance on hand, including funds</i>	<i>13,211.37</i>	<i>7,282.10</i>	<i>16,762.67</i>	<i>42,850.99</i>
<b>GRAND TOTAL</b>	<b>\$146,566.19</b>	<b>\$129,715.52</b>	<b>\$174,020.56</b>	<b>\$176,106.44</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Townsend POPULATION 1,895	Georgetown POPULATION 1,888	Westminster POPULATION 1,884	Lunenburg POPULATION 1,875
<b>REVENUE.</b>	<b>\$96,972.20</b>	<b>\$91,680.56</b>	<b>\$73,187.38</b>	<b>\$97,564.18</b>
<b>General</b>	<b>84,096.39</b>	<b>61,888.72</b>	<b>63,715.09</b>	<b>91,847.45</b>
<i>Taxes</i>	<i>68,620.58</i>	<i>55,164.28</i>	<i>47,458.40</i>	<i>75,195.34</i>
Property, poll, and income	62,221.84	53,536.63	46,624.29	74,532.89
Corporation, bank, etc.	6,398.74	1,627.65	834.11	662.45
<i>Licenses and permits</i>	<i>97.00</i>	<i>63.00</i>	<i>104.00</i>	<i>1,278.50</i>
<i>Fines and forfeits</i>	<i>156.10</i>	<i>350.00</i>	<i>325.00</i>	<i>667.50</i>
<i>Grants and gifts</i>	<i>15,222.71</i>	<i>6,311.44</i>	<i>15,829.69</i>	<i>14,699.11</i>
For expenses	15,055.73	6,311.44	15,829.69	14,699.11
For outlays	166.98	—	—	—
<i>All other</i>	—	—	—	<i>7.00</i>
<b>Commercial</b>	<b>12,875.81</b>	<b>29,791.84</b>	<b>9,472.29</b>	<b>5,716.73</b>
<i>Special assessments</i>	<i>105.45</i>	<i>1,477.66</i>	<i>178.65</i>	<i>824.22</i>
To meet expenses	105.45	1,477.66	178.65	824.22
To meet outlays	—	—	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>6,068.38</i>	<i>1,924.57</i>	<i>2,261.18</i>	<i>1,860.05</i>
General government	1,104.75	1.00	543.00	184.23
Protection of persons and property	313.50	159.13	27.23	321.73
Health and sanitation	355.10	—	—	151.85
Highways	3,000.00	—	303.59	920.46
Charities	663.29	752.61	776.15	71.37
Soldiers' benefits	202.00	696.00	148.00	132.00
Schools	385.81	259.81	—	20.92
Libraries	43.93	56.02	17.10	55.41
Recreation	—	—	446.11	—
Unclassified	—	—	—	2.08
<i>Public service enterprises</i>	—	<i>24,850.03</i>	—	—
Electric light	—	24,850.03	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,859.54</i>	—	<i>1,181.40</i>	<i>726.12</i>
<i>Interest</i>	<i>4,842.44</i>	<i>1,539.58</i>	<i>5,851.06</i>	<i>2,306.34</i>
On sinking funds	—	—	—	—
On trust and investment funds	4,065.34	838.73	5,305.19	509.51
All other	777.10	700.85	545.87	1,796.83
<b>NON-REVENUE.</b>	<b>\$178,021.30</b>	<b>\$33,047.25</b>	<b>\$72,259.97</b>	<b>\$44,606.73</b>
<b>Offsets to outlays</b>	<b>6,000.00</b>	<b>18,811.10</b>	<b>8,076.18</b>	<b>18,574.68</b>
<i>Departmental</i>	<i>6,000.00</i>	<i>18,696.11</i>	<i>8,076.18</i>	<i>18,574.68</i>
<i>Public service enterprises</i>	—	<i>114.99</i>	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>57,024.08</b>	<b>7,000.00</b>	<b>45,000.00</b>	<b>19,000.00</b>
<i>Loans, general purposes</i>	—	—	—	<i>5,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>57,000.00</i>	<i>7,000.00</i>	<i>45,000.00</i>	<i>14,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>24.08</i>	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>44,272.86</b>	<b>833.00</b>	<b>5,310.61</b>	<b>8.95</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	44,272.86	833.00	5,310.61	8.95
<b>Refunds</b>	<b>39.72</b>	<b>126.93</b>	<b>168.80</b>	<b>82.76</b>
<b>Agency, trust, and investment</b>	<b>70,684.64</b>	<b>6,276.22</b>	<b>13,704.38</b>	<b>6,940.34</b>
<i>Taxes and licenses for State</i>	<i>2,975.00</i>	<i>2,550.00</i>	<i>1,870.00</i>	<i>2,890.00</i>
<i>Taxes for county</i>	<i>3,132.54</i>	<i>3,576.22</i>	<i>2,133.00</i>	<i>3,297.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>64,577.10</i>	<i>150.00</i>	<i>9,701.38</i>	<i>753.34</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$102,972.20	\$110,491.66	\$81,263.56	\$116,138.86
Premiums	—	—	—	—
Municipal indebtedness	57,024.08	7,000.00	45,000.00	19,000.00
Transfers and refunds	44,312.58	959.93	5,479.41	91.71
Agency, trust, and investment	70,684.64	6,276.22	13,704.38	6,940.34
<b>Total receipts</b>	<b>\$274,993.50</b>	<b>\$124,727.81</b>	<b>\$145,447.35</b>	<b>\$142,170.91</b>
<i>Balance on hand, including funds</i>	<i>8,447.96</i>	<i>25,839.41</i>	<i>15,155.14</i>	<i>11,674.83</i>
<b>GRAND TOTAL</b>	<b>\$283,441.46</b>	<b>\$150,567.22</b>	<b>\$160,602.49</b>	<b>\$153,845.74</b>

*Graded According to Population of 1925 — Continued.*

PAYMENTS.	Townsend POPULATION 1,895	Georgetown POPULATION 1,888	Westminster POPULATION 1,884	Lunenburg POPULATION 1,875
<b>Maintenance</b>	<b>\$81,835.01</b>	<b>\$74,148.54</b>	<b>\$62,473.00</b>	<b>\$75,767.65</b>
<i>Departmental</i>	<i>79,554.31</i>	<i>54,017.18</i>	<i>60,611.33</i>	<i>74,422.10</i>
General government	5,537.54	3,227.52	2,717.49	5,482.59
Protection of persons and property	3,913.69	4,672.20	2,246.35	3,732.05
Health and sanitation	3,056.72	780.56	1,281.53	3,042.52
Highways	19,643.30	10,991.76	15,516.20	20,702.38
Charities	7,272.79	4,605.01	2,530.35	1,709.59
Soldiers' benefits	192.00	1,572.00	164.00	88.00
Schools	36,436.49	26,178.79	33,254.39	36,056.54
Libraries	1,344.95	1,137.77	1,755.45	1,684.30
Recreation	906.29	—	543.43	813.12
Pensions	—	—	—	—
Unclassified	1,250.54	851.57	602.14	1,111.01
<i>Public service enterprises</i>	<i>—</i>	<i>20,131.36</i>	<i>103.32</i>	<i>—</i>
Electric light	—	20,131.36	—	—
Water	—	—	—	—
All other	—	—	103.32	—
<i>Cemeteries</i>	<i>2,280.70</i>	<i>—</i>	<i>1,748.35</i>	<i>1,345.55</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>—</i>
<b>Interest</b>	<b>1,503.78</b>	<b>453.50</b>	<b>1,208.89</b>	<b>1,855.00</b>
<i>Loans, general purposes</i>	<i>1,503.78</i>	<i>253.50</i>	<i>1,208.89</i>	<i>1,855.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>200.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>61,278.47</b>	<b>30,660.63</b>	<b>15,353.38</b>	<b>31,669.05</b>
<i>Departmental</i>	<i>61,278.47</i>	<i>25,833.02</i>	<i>15,353.38</i>	<i>31,669.05</i>
General government	—	—	—	—
Protection of persons and property	4,657.53	—	—	924.67
Health and sanitation	668.90	—	—	—
Highways	11,923.15	25,833.02	13,738.70	30,061.10
Charities	—	—	—	—
Schools	166.98	—	1,322.43	483.28
Libraries	43,861.91	—	—	—
Recreation	—	—	292.25	200.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>4,827.61</i>	<i>—</i>	<i>—</i>
Electric light	—	4,827.61	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>57,918.27</b>	<b>11,275.00</b>	<b>46,500.00</b>	<b>18,600.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>9,395.00</i>	<i>4,275.00</i>	<i>1,500.00</i>	<i>4,600.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>48,000.00</i>	<i>7,000.00</i>	<i>45,000.00</i>	<i>14,000.00</i>
<i>Warrants or orders, previous years</i>	<i>523.27</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>44,272.86</b>	<b>833.00</b>	<b>5,310.61</b>	<b>8.95</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>44,272.86</i>	<i>833.00</i>	<i>5,310.61</i>	<i>8.95</i>
<b>Refunds</b>	<b>39.72</b>	<b>126.93</b>	<b>168.80</b>	<b>82.76</b>
<b>Agency, trust, and investment</b>	<b>27,410.55</b>	<b>6,229.95</b>	<b>14,856.26</b>	<b>6,931.00</b>
<i>Taxes and licenses for State</i>	<i>2,975.00</i>	<i>2,560.00</i>	<i>1,870.00</i>	<i>2,890.00</i>
<i>Taxes for county</i>	<i>3,132.54</i>	<i>3,576.22</i>	<i>2,133.00</i>	<i>3,297.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>21,303.01</i>	<i>103.73</i>	<i>10,853.26</i>	<i>744.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$83,338.79	\$74,602.04	\$63,681.89	\$77,622.65
Permanent debt (except from sinking funds)	9,395.00	4,275.00	1,500.00	4,600.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	61,278.47	30,660.63	15,353.38	31,669.05
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	48,523.27	7,000.00	45,000.00	14,000.00
Transfers (except to sinking funds) and refunds	44,312.58	959.93	5,479.41	91.71
Agency, trust, and investment	27,410.55	6,229.95	14,856.26	6,931.00
<b>Total payments</b>	<b>\$274,258.66</b>	<b>\$123,727.55</b>	<b>\$145,870.94</b>	<b>\$134,914.41</b>
<i>Balance on hand, including funds</i>	<i>9,182.80</i>	<i>26,839.67</i>	<i>14,731.55</i>	<i>18,931.33</i>
<b>GRAND TOTAL</b>	<b>\$283,441.46</b>	<b>\$150,567.22</b>	<b>\$160,602.49</b>	<b>\$153,845.74</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sturbridge POPULATION 1,845	Cheshire POPULATION 1,842	Stockbridge POPULATION 1,830	Northfield POPULATION 1,821
<b>REVENUE.</b>	<b>\$67,105.60</b>	<b>\$64,251.02</b>	<b>\$141,834.08</b>	<b>\$97,791.10</b>
<b>General</b>	<b>60,975.31</b>	<b>60,742.32</b>	<b>135,767.39</b>	<b>91,930.95</b>
<i>Taxes</i>	<i>44,254.44</i>	<i>44,816.17</i>	<i>134,638.98</i>	<i>77,456.85</i>
Property, poll, and income	41,770.67	42,348.92	130,038.02	75,226.92
Corporation, bank, etc.	2,483.77	2,467.25	4,600.96	2,229.43
<i>Licenses and permits</i>	<i>177.50</i>	<i>25.00</i>	<i>97.08</i>	<i>98.50</i>
<i>Fines and forfeits</i>	<i>211.60</i>	<i>115.00</i>	<i>684.80</i>	<i>145.00</i>
<i>Grants and gifts</i>	<i>16,331.77</i>	<i>15,786.15</i>	<i>346.53</i>	<i>14,231.10</i>
For expenses	16,331.77	10,236.15	346.53	12,520.63
For outlays	—	5,550.00	—	1,710.47
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>6,130.29</b>	<b>3,508.70</b>	<b>6,066.69</b>	<b>5,860.15</b>
<i>Special assessments</i>	—	—	—	<i>84.56</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	84.56
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>3,299.84</i>	<i>1,173.36</i>	<i>4,581.26</i>	<i>3,094.22</i>
General government	152.16	280.50	866.10	607.75
Protection of persons and property	39.24	18.50	18.54	99.98
Health and sanitation	70.00	180.00	—	147.80
Highways	36.00	2.50	186.42	229.27
Charities	2,810.01	243.65	1,076.56	993.51
Soldiers' benefits	144.00	72.00	120.00	174.00
Schools	34.72	376.21	2,093.41	383.75
Libraries	13.71	—	—	26.16
Recreation	—	—	210.20	—
Unclassified	—	—	10.00	432.00
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>606.74</i>	<i>1,504.23</i>	<i>66.00</i>	<i>426.75</i>
<i>Interest</i>	<i>2,223.71</i>	<i>831.11</i>	<i>1,419.43</i>	<i>2,254.62</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,010.27	500.00	623.57	1,667.44
All other	1,213.44	331.11	795.86	587.18
<b>NON-REVENUE.</b>	<b>\$47,310.37</b>	<b>\$43,530.42</b>	<b>\$131,796.88</b>	<b>\$38,707.77</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>3,400.00</b>	<b>160.00</b>	<b>3,125.00</b>
<i>Departmental</i>	—	<i>3,400.00</i>	<i>160.00</i>	<i>3,125.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>31,700.00</b>	<b>30,065.16</b>	<b>107,596.80</b>	<b>25,000.00</b>
<i>Loans, general purposes</i>	<i>1,700.00</i>	—	<i>27,500.00</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>30,000.00</i>	<i>80,000.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	<i>65.16</i>	—	—
<i>Premiums</i>	—	—	<i>96.80</i>	—
<b>Transfers</b>	<b>398.37</b>	<b>1,777.00</b>	<b>737.81</b>	<b>1,273.59</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>398.37</i>	<i>1,777.00</i>	<i>737.81</i>	<i>1,273.59</i>
<b>Refunds</b>	<b>33.05</b>	<b>9.80</b>	<b>77.60</b>	<b>92.02</b>
<b>Agency, trust, and investment</b>	<b>15,178.95</b>	<b>8,278.46</b>	<b>23,224.67</b>	<b>9,217.16</b>
<i>Taxes and licenses for State</i>	<i>1,870.00</i>	<i>2,217.10</i>	<i>6,131.12</i>	<i>3,060.00</i>
<i>Taxes for county</i>	<i>2,133.00</i>	<i>4,242.50</i>	<i>11,748.45</i>	<i>5,593.41</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>11,175.95</i>	<i>1,818.86</i>	<i>5,345.10</i>	<i>563.75</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$67,105.60	\$67,651.02	\$141,994.08	\$100,916.10
Premiums	—	—	96.80	—
Municipal indebtedness	31,700.00	30,065.16	107,500.00	25,000.00
Transfers and refunds	431.42	1,786.80	815.41	1,365.61
Agency, trust, and investment	15,178.95	8,278.46	23,224.67	9,217.16
<b>Total receipts</b>	<b>\$114,415.97</b>	<b>\$107,781.44</b>	<b>\$273,630.96</b>	<b>\$136,498.87</b>
Balance on hand, including funds	<i>4,929.32</i>	<i>5,622.48</i>	<i>1,918.74</i>	<i>22,865.83</i>
<b>GRAND TOTAL</b>	<b>\$119,345.29</b>	<b>\$113,403.92</b>	<b>\$275,549.70</b>	<b>\$159,364.70</b>

Graded According to Population of 1925 — Continued.

PAYMENTS.	Sturbridge POPULATION 1,845	Cheshire POPULATION 1,842	Stockbridge POPULATION 1,830	Northfield POPULATION 1,821
<b>Maintenance</b>	<b>\$65,701.67</b>	<b>\$46,571.99</b>	<b>\$107,335.62</b>	<b>\$73,083.71</b>
<i>Departmental</i>	<i>64,817.85</i>	<i>44,883.55</i>	<i>104,337.01</i>	<i>72,148.92</i>
General government	3,223.76	4,367.29	9,276.43	5,622.04
Protection of persons and property	3,417.36	489.68	8,539.37	2,113.76
Health and sanitation	1,458.27	1,306.78	5,672.55	1,607.34
Highways	14,183.31	8,922.86	26,918.06	22,944.10
Charities	8,061.35	4,179.13	5,641.32	3,864.50
Soldiers' benefits	356.00	72.00	6.00	204.00
Schools	31,297.78	24,711.64	42,900.25	31,728.25
Libraries	1,137.56	181.84	3,000.00	2,149.73
Recreation	322.27	—	337.98	101.68
Pensions	—	—	—	—
Unclassified	1,360.19	652.33	2,045.05	1,813.52
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>39.91</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	39.91	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>880.82</i>	<i>1,688.44</i>	<i>2,958.70</i>	<i>934.79</i>
<i>Administration of trust funds</i>	<i>3.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>1,104.80</b>	<b>2,336.20</b>	<b>4,892.90</b>	<b>1,973.67</b>
<i>Loans, general purposes</i>	<i>1,104.80</i>	<i>2,336.20</i>	<i>4,316.40</i>	<i>1,973.67</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>577.50</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>6,691.13</b>	<b>13,978.04</b>	<b>39,282.11</b>	<b>25,236.83</b>
<i>Departmental</i>	<i>6,691.13</i>	<i>13,978.04</i>	<i>39,282.11</i>	<i>25,236.83</i>
General government	—	—	—	18,106.33
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	4,508.22	—
Highways	3,496.47	13,978.04	21,201.74	7,025.00
Charities	—	—	—	—
Schools	3,194.66	—	5,750.49	105.50
Libraries	—	—	—	—
Recreation	—	—	7,821.66	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>25,500.00</b>	<b>36,200.00</b>	<b>84,500.00</b>	<b>30,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>500.00</i>	<i>6,200.00</i>	<i>14,500.00</i>	<i>5,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>30,000.00</i>	<i>70,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>398.37</b>	<b>1,777.00</b>	<b>737.81</b>	<b>1,273.59</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>398.37</i>	<i>1,777.00</i>	<i>737.81</i>	<i>1,273.59</i>
<b>Refunds</b>	<b>33.05</b>	<b>9.80</b>	<b>77.60</b>	<b>92.02</b>
<b>Agency, trust, and investment</b>	<b>15,589.03</b>	<b>8,485.14</b>	<b>23,645.64</b>	<b>9,217.99</b>
<i>Taxes and licenses for State</i>	<i>1,870.00</i>	<i>2,217.10</i>	<i>6,131.12</i>	<i>3,060.00</i>
<i>Taxes for county</i>	<i>2,133.00</i>	<i>4,242.50</i>	<i>11,748.45</i>	<i>5,593.41</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>11,586.03</i>	<i>2,025.54</i>	<i>5,766.07</i>	<i>564.58</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$66,806.47	\$48,908.19	\$112,228.52	\$75,057.88
Permanent debt (except from sinking funds)	500.00	6,200.00	14,500.00	5,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,691.13	13,978.04	39,282.11	25,236.83
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	30,000.00	70,000.00	25,000.00
Transfers (except to sinking funds) and refunds	431.42	1,786.80	815.41	1,365.61
Agency, trust, and investment	15,589.03	8,485.14	23,645.64	9,217.99
<b>Total payments</b>	<b>\$115,018.05</b>	<b>\$109,358.17</b>	<b>\$260,471.68</b>	<b>\$141,377.81</b>
<i>Balance on hand, including funds</i>	<i>4,327.24</i>	<i>4,045.75</i>	<i>15,078.02</i>	<i>17,986.89</i>
<b>GRAND TOTAL</b>	<b>\$119,345.29</b>	<b>\$113,403.92</b>	<b>\$275,549.70</b>	<b>\$159,364.70</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Salisbury POPULATION 1,820	Millis POPULATION 1,791	Marshfield POPULATION 1,777	Dennis POPULATION 1,749
<b>REVENUE.</b>	<b>\$117,473.44</b>	<b>\$120,861.56</b>	<b>\$186,180.19</b>	<b>\$90,699.59</b>
<b>General</b>	<b>112,439.56</b>	<b>107,096.78</b>	<b>152,597.67</b>	<b>87,130.12</b>
<i>Taxes</i>	<i>101,989.32</i>	<i>99,842.51</i>	<i>150,213.31</i>	<i>74,843.45</i>
Property, poll, and income	98,585.98	89,382.72	148,319.15	74,083.61
Corporation, bank, etc.	3,403.34	10,459.79	1,894.16	759.84
<i>Licenses and permits</i>	<i>2,658.96</i>	<i>153.00</i>	<i>793.12</i>	<i>320.80</i>
<i>Fines and forfeits</i>	<i>995.60</i>	<i>609.06</i>	<i>881.00</i>	<i>152.70</i>
<i>Grants and gifts</i>	<i>6,795.68</i>	<i>6,492.21</i>	<i>639.58</i>	<i>11,813.17</i>
For expenses	6,795.68	6,492.21	639.58	11,813.17
For outlays	—	—	—	—
<i>All other</i>	—	—	70.66	—
<b>Commercial</b>	<b>5,033.88</b>	<b>13,764.78</b>	<b>33,582.52</b>	<b>3,569.47</b>
<i>Special assessments</i>	<i>458.98</i>	<i>1,817.97</i>	<i>1,032.86</i>	—
To meet expenses	458.98	1,817.97	1,032.86	—
To meet outlays	—	—	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>1,994.29</i>	<i>681.35</i>	<i>3,656.07</i>	<i>2,351.51</i>
General government	—	—	695.86	198.85
Protection of persons and property	304.17	127.76	262.71	603.67
Health and sanitation	234.29	—	—	—
Highways	41.00	10.00	38.40	106.90
Charities	388.57	253.00	1,437.81	664.72
Soldiers' benefits	392.00	72.00	690.00	288.00
Schools	515.31	215.47	100.00	73.37
Libraries	83.95	3.12	51.88	—
Recreation	35.00	—	—	416.00
Unclassified	—	—	379.41	—
<i>Public service enterprises</i>	—	<i>9,132.75</i>	<i>15,494.76</i>	—
Electric light	—	—	—	—
Water	—	9,132.75	15,494.76	—
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>250.61</i>	<i>384.78</i>	—
<i>Interest</i>	<i>2,580.61</i>	<i>1,882.10</i>	<i>13,014.06</i>	<i>1,217.96</i>
On sinking funds	—	—	—	—
On trust and investment funds	886.25	1,153.56	207.79	231.38
All other	1,694.36	728.54	12,806.26	986.58
<b>NON-REVENUE.</b>	<b>\$98,027.37</b>	<b>\$119,618.29</b>	<b>\$98,797.60</b>	<b>\$57,740.09</b>
<b>Offsets to outlays</b>	<b>1,538.70</b>	<b>28,472.08</b>	<b>3,718.93</b>	<b>23,456.80</b>
<i>Departmental</i>	<i>1,538.70</i>	<i>28,472.08</i>	—	<i>23,456.80</i>
<i>Public service enterprises</i>	—	—	3,718.93	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>75,000.00</b>	<b>63,004.44</b>	<b>70,000.00</b>	<b>20,000.00</b>
<i>Loans, general purposes</i>	—	<i>13,000.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>75,000.00</i>	<i>50,000.00</i>	<i>70,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	4.44	—	—
<b>Transfers</b>	<b>65.27</b>	<b>9,732.16</b>	<b>263.24</b>	<b>185.65</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	65.27	9,732.16	263.24	185.65
<b>Refunds</b>	<b>8.82</b>	<b>15.75</b>	<b>5,363.00</b>	<b>230.55</b>
<b>Agency, trust, and investment</b>	<b>21,414.58</b>	<b>18,393.86</b>	<b>19,452.43</b>	<b>13,867.09</b>
<i>Taxes and licenses for State</i>	<i>4,335.00</i>	<i>3,825.00</i>	<i>6,800.00</i>	<i>3,655.00</i>
<i>Taxes for county</i>	<i>6,079.58</i>	<i>3,750.00</i>	<i>11,262.67</i>	<i>9,924.31</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>11,000.00</i>	<i>10,818.86</i>	<i>1,389.86</i>	<i>287.78</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$119,012.14	\$149,333.64	\$189,899.12	\$114,156.39
Premiums	—	4.44	—	—
Municipal indebtedness	75,000.00	63,000.00	70,000.00	20,000.00
Transfers and refunds	74.09	9,747.91	5,626.24	416.20
Agency, trust, and investment	21,414.58	18,393.86	19,452.43	13,867.09
<b>Total receipts</b>	<b>\$215,500.81</b>	<b>\$240,479.85</b>	<b>\$284,977.79</b>	<b>\$148,439.68</b>
<i>Balance on hand, including funds</i>	<i>27,088.66</i>	<i>20,634.58</i>	<i>464,413.54</i>	<i>21,568.63</i>
<b>GRAND TOTAL</b>	<b>\$242,589.37</b>	<b>\$261,114.43</b>	<b>\$749,391.33</b>	<b>\$170,008.31</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Salisbury POPULATION 1,820	Millis POPULATION 1,791	Marshfield POPULATION 1,777	Dennis POPULATION 1,749
<b>Maintenance</b>	<b>\$84,730.87</b>	<b>\$81,034.87</b>	<b>\$149,394.64</b>	<b>\$78,486.39</b>
<i>Departmental</i>	<i>84,725.87</i>	<i>72,699.01</i>	<i>129,838.87</i>	<i>78,486.39</i>
General government	6,112.94	4,192.22	10,679.59	7,085.92
Protection of persons and property	19,991.58	9,710.88	17,467.25	4,312.01
Health and sanitation	3,815.80	3,769.65	10,664.89	1,721.74
Highways	17,689.97	17,185.74	41,325.05	27,545.04
Charities	5,009.10	1,451.84	7,944.69	5,831.10
Soldiers' benefits	294.00	82.00	626.00	288.00
Schools	26,907.03	33,935.63	37,613.44	29,438.23
Libraries	942.51	590.40	1,246.33	800.00
Recreation	893.99	300.00	25.00	544.00
Pensions	—	—	—	—
Unclassified	3,068.95	1,480.65	2,246.63	920.35
<i>Public service enterprises</i>	<i>—</i>	<i>7,931.93</i>	<i>19,020.49</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	7,931.93	19,020.49	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>403.93</i>	<i>535.28</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>5.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>3,787.52</b>	<b>4,749.20</b>	<b>26,850.75</b>	<b>454.60</b>
<i>Loans, general purposes</i>	<i>3,787.52</i>	<i>3,794.52</i>	<i>4,005.75</i>	<i>454.60</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>954.68</i>	<i>22,845.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>10,689.72</b>	<b>62,602.33</b>	<b>405,056.70</b>	<b>38,511.15</b>
<i>Departmental</i>	<i>10,689.72</i>	<i>61,402.89</i>	<i>13,776.59</i>	<i>38,511.15</i>
General government	—	95.81	—	—
Protection of persons and property	—	—	—	2,976.46
Health and sanitation	933.29	20,000.00	—	177.05
Highways	9,435.16	39,708.83	739.24	35,357.64
Charities	—	—	—	—
Schools	321.27	1,598.25	13,037.35	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>1,199.44</i>	<i>391,280.11</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	1,199.44	391,280.11	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>82,600.00</b>	<b>63,300.00</b>	<b>79,000.00</b>	<b>20,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,600.00</i>	<i>13,300.00</i>	<i>9,000.00</i>	<i>500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>75,000.00</i>	<i>50,000.00</i>	<i>70,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>65.27</b>	<b>9,732.16</b>	<b>263.24</b>	<b>185.65</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>65.27</i>	<i>9,732.16</i>	<i>263.24</i>	<i>185.65</i>
<b>Refunds</b>	<b>8.82</b>	<b>15.75</b>	<b>5,363.00</b>	<b>230.55</b>
<b>Agency, trust, and investment</b>	<b>21,813.41</b>	<b>13,716.44</b>	<b>19,181.98</b>	<b>13,867.09</b>
<i>Taxes and licenses for State</i>	<i>4,335.00</i>	<i>3,825.00</i>	<i>6,800.00</i>	<i>3,655.00</i>
<i>Taxes for county</i>	<i>6,079.58</i>	<i>3,750.00</i>	<i>11,262.57</i>	<i>9,924.31</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>11,398.83</i>	<i>6,141.44</i>	<i>1,119.41</i>	<i>287.78</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$88,518.39	\$85,784.07	\$176,245.39	\$78,940.99
Permanent debt (except from sinking funds)	7,600.00	13,300.00	9,000.00	500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,689.72	62,602.33	405,056.70	38,511.15
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	75,000.00	50,000.00	70,000.00	20,000.00
Transfers (except to sinking funds) and refunds	74.09	9,747.91	5,626.24	416.20
Agency, trust, and investment	21,813.41	13,716.44	19,181.98	13,867.09
<b>Total payments</b>	<b>\$203,695.61</b>	<b>\$235,150.75</b>	<b>\$685,110.31</b>	<b>\$152,235.43</b>
Balance on hand, including funds	38,893.76	25,963.68	64,281.02	17,772.88
<b>GRAND TOTAL</b>	<b>\$242,589.37</b>	<b>\$261,114.43</b>	<b>\$749,391.33</b>	<b>\$170,008.31</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chatham POPULATION 1,741	Westwood POPULATION 1,706	North Reading POPULATION 1,689	Duxbury POPULATION 1,688
<b>REVENUE.</b>	<b>\$106,988.17</b>	<b>\$117,172.23</b>	<b>\$96,354.56</b>	<b>\$150,730.21</b>
<b>General</b>	<b>102,343.18</b>	<b>113,235.78</b>	<b>86,143.87</b>	<b>143,990.65</b>
<i>Taxes</i>	<i>101,508.39</i>	<i>108,891.13</i>	<i>69,095.85</i>	<i>143,029.28</i>
Property, poll, and income	99,182.71	106,008.96	67,840.57	140,359.84
Corporation, bank, etc.	2,325.68	2,882.17	1,255.28	2,669.44
<i>Licenses and permits</i>	<i>187.82</i>	<i>172.00</i>	<i>227.50</i>	<i>234.00</i>
<i>Fines and forfeits</i>	<i>435.00</i>	<i>600.00</i>	<i>145.50</i>	<i>312.95</i>
<i>Grants and gifts</i>	<i>211.97</i>	<i>3,572.65</i>	<i>16,675.02</i>	<i>414.42</i>
For expenses	211.97	3,572.65	16,675.02	414.42
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>4,644.99</b>	<b>3,936.45</b>	<b>10,210.69</b>	<b>6,739.56</b>
<i>Special assessments</i>	—	—	742.00	—
To meet expenses	—	—	742.00	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>665.15</i>	—	—	—
<b>Departmental</b>	<b>1,348.60</b>	<b>2,365.16</b>	<b>6,790.12</b>	<b>1,896.63</b>
General government	114.10	368.00	175.00	82.20
Protection of persons and property	50.53	150.78	118.52	187.01
Health and sanitation	—	—	—	130.80
Highways	—	365.00	5,500.00	—
Charities	—	113.81	128.06	1,111.12
Soldiers' benefits	264.00	18.00	138.00	222.00
Schools	919.97	1,295.93	42.63	163.50
Libraries	—	50.26	58.70	—
Recreation	—	—	—	—
Unclassified	—	3.38	629.21	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	448.75	1,866.50
<i>Interest</i>	<i>2,631.24</i>	<i>1,571.29</i>	<i>2,229.82</i>	<i>2,976.43</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,594.22	812.50	545.75	285.31
All other	1,037.02	758.79	1,684.07	2,691.12
<b>NON-REVENUE.</b>	<b>\$78,545.69</b>	<b>\$110,768.25</b>	<b>\$37,467.27</b>	<b>\$209,426.32</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>26,346.16</b>	<b>—</b>	<b>14,997.63</b>
<i>Departmental</i>	—	<i>26,346.16</i>	—	<i>14,572.63</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	425.00
<b>Municipal indebtedness</b>	<b>55,000.00</b>	<b>74,000.00</b>	<b>30,000.00</b>	<b>173,500.00</b>
<i>Loans, general purposes</i>	—	—	—	<i>13,500.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>55,000.00</i>	<i>74,000.00</i>	<i>30,000.00</i>	<i>160,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>1,550.00</b>	<b>—</b>	<b>624.61</b>	<b>65.00</b>
<i>From sinking funds</i>	—	—	—	—
All other	1,550.00	—	624.61	65.00
<b>Refunds</b>	<b>93.17</b>	<b>142.61</b>	<b>—</b>	<b>45.90</b>
<b>Agency, trust, and investment</b>	<b>21,902.52</b>	<b>10,279.48</b>	<b>6,842.66</b>	<b>20,817.79</b>
<i>Taxes and licenses for State</i>	<i>5,610.00</i>	<i>4,596.74</i>	<i>2,720.00</i>	<i>6,715.00</i>
<i>Taxes for county</i>	<i>15,232.64</i>	<i>4,500.01</i>	<i>2,864.04</i>	<i>11,121.79</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,059.88</i>	<i>1,182.73</i>	<i>1,258.62</i>	<i>2,981.00</i>
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$106,988.17	\$143,518.39	\$96,354.56	\$165,727.84
Premiums	—	—	—	—
Municipal indebtedness	55,000.00	74,000.00	30,000.00	173,500.00
Transfers and refunds	1,643.17	142.61	624.61	110.90
Agency, trust, and investment	21,902.52	10,279.48	6,842.66	20,817.79
<b>Total receipts</b>	<b>\$185,533.86</b>	<b>\$227,949.48</b>	<b>\$133,821.83</b>	<b>\$360,156.53</b>
Balance on hand, including funds	36,709.84	25,302.11	14,849.93	25,753.55
<b>GRAND TOTAL</b>	<b>\$222,243.70</b>	<b>\$253,242.59</b>	<b>\$148,671.76</b>	<b>\$385,910.08</b>

## Graded According to Population of 1925 — Continued.

	PAYMENTS.	Chatham POPULATION 1,741	Westwood POPULATION 1,706	North Reading POPULATION 1,689	Duxbury POPULATION 1,688
<b>Maintenance</b>		<b>\$80,891.10</b>	<b>\$83,372.41</b>	<b>\$79,847.23</b>	<b>\$123,087.88</b>
<i>Departmental</i>		<i>80,891.10</i>	<i>83,318.41</i>	<i>78,680.96</i>	<i>115,840.42</i>
General government		8,904.38	8,009.45	6,128.59	8,143.84
Protection of persons and property		5,697.47	6,890.24	7,858.90	9,757.58
Health and sanitation		4,427.50	2,933.65	977.85	5,689.28
Highways		19,406.88	22,520.32	24,573.70	34,538.12
Charities		3,912.64	3,260.56	1,949.39	8,797.16
Soldiers' benefits		252.00	65.47	269.62	331.15
Schools		30,618.45	35,354.05	34,609.34	45,442.16
Libraries		1,450.00	1,427.27	509.85	591.51
Recreation		2,692.99	2,142.21	52.33	229.51
Pensions		—	—	—	—
Unclassified		3,528.79	715.19	1,751.39	2,320.11
<i>Public service enterprises</i>		<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light		—	—	—	—
Water		—	—	—	—
All other		—	—	—	—
<i>Cemeteries</i>		<i>—</i>	<i>—</i>	<i>1,166.27</i>	<i>7,247.40</i>
Administration of trust funds		—	54.00	—	—
<b>Interest</b>		<b>5,713.33</b>	<b>2,037.18</b>	<b>1,359.00</b>	<b>7,800.97</b>
<i>Loans, general purposes</i>		<i>5,713.33</i>	<i>2,037.18</i>	<i>1,359.00</i>	<i>7,800.97</i>
Loans, public service enterprises		—	—	—	—
Loans, cemeteries		—	—	—	—
<b>Outlays</b>		<b>12,366.33</b>	<b>53,553.47</b>	<b>4,690.31</b>	<b>40,193.13</b>
<i>Departmental</i>		<i>12,366.33</i>	<i>53,553.47</i>	<i>4,540.31</i>	<i>40,193.13</i>
General government		—	—	500.00	—
Protection of persons and property		474.71	8,317.55	896.57	9,064.38
Health and sanitation		—	—	—	—
Highways		6,154.25	45,145.92	2,973.74	25,110.50
Charities		—	—	—	—
Schools		747.91	—	—	6,018.25
Libraries		—	90.00	—	—
Recreation		4,989.46	—	170.00	—
Unclassified		—	—	—	—
<i>Public service enterprises</i>		<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light		—	—	—	—
Water		—	—	—	—
All other		—	—	—	—
<i>Cemeteries</i>		<i>—</i>	<i>—</i>	<i>150.00</i>	<i>—</i>
<b>Municipal indebtedness</b>		<b>93,700.00</b>	<b>75,749.18</b>	<b>53,750.00</b>	<b>166,200.00</b>
<i>From sinking funds</i>		<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
From revenue and other sources		8,700.00	1,749.18	3,750.00	16,200.00
Bonds refunded, current year		—	—	—	—
Temporary loans (including revenue loans)		85,000.00	74,000.00	50,000.00	150,000.00
Warrants or orders, previous years		—	—	—	—
<b>Transfers</b>		<b>1,550.00</b>	<b>—</b>	<b>624.61</b>	<b>65.00</b>
<i>To sinking funds from revenue</i>		<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other		1,550.00	—	624.61	65.00
<b>Refunds</b>		<b>93.17</b>	<b>142.61</b>	<b>—</b>	<b>45.90</b>
<b>Agency, trust, and investment</b>		<b>21,946.74</b>	<b>9,844.62</b>	<b>6,902.40</b>	<b>20,946.59</b>
<i>Taxes and licenses for State</i>		<i>5,610.00</i>	<i>4,596.74</i>	<i>2,720.00</i>	<i>6,715.00</i>
Taxes for county		15,232.64	4,500.01	2,864.04	11,121.79
Expenditures for grade crossings		—	—	—	—
Sinking and other permanent funds		1,104.10	747.87	1,318.86	3,109.80
All other		—	—	—	—
<b>RECAPITULATION.</b>					
Maintenance and interest		\$86,604.43	\$85,409.59	\$81,206.23	\$130,888.85
Permanent debt (except from sinking funds)		8,700.00	1,749.18	3,750.00	16,200.00
Sinking fund requirements from revenue		—	—	—	—
Outlays		12,366.33	53,553.47	4,690.31	40,193.13
Permanent debt from sinking funds		—	—	—	—
Bonds refunded, current year		—	—	—	—
Temporary loans		85,000.00	74,000.00	50,000.00	150,000.00
Transfers (except to sinking funds) and refunds		1,643.17	142.61	624.61	110.90
Agency, trust, and investment		21,946.74	9,844.62	6,902.40	20,946.59
<b>Total payments</b>		<b>\$216,260.67</b>	<b>\$224,699.47</b>	<b>\$147,173.55</b>	<b>\$358,339.47</b>
Balance on hand, including funds		5,983.03	28,543.12	1,498.21	27,570.61
<b>GRAND TOTAL</b>		<b>\$222,243.70</b>	<b>\$253,242.59</b>	<b>\$148,671.76</b>	<b>\$385,910.08</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Middleton POPULATION 1,667	Freetown POPULATION 1,663	Nahant POPULATION 1,630	Sheffield POPULATION 1,614
<b>REVENUE.</b>	<b>\$76,691.93</b>	<b>\$72,762.02</b>	<b>\$179,400.40</b>	<b>\$61,979.20</b>
<b>General</b>	<b>60,190.30</b>	<b>69,124.99</b>	<b>163,522.07</b>	<b>61,331.56</b>
<i>Taxes</i>	<i>51,625.61</i>	<i>55,454.78</i>	<i>160,063.62</i>	<i>46,622.54</i>
Property, poll, and income	50,134.86	51,745.95	157,264.81	45,121.37
Corporation, bank, etc.	1,490.75	3,708.83	2,798.81	1,501.17
<i>Licenses and permits</i>	<i>124.00</i>	<i>95.00</i>	<i>712.50</i>	<i>26.50</i>
<i>Fines and forfeits</i>	<i>223.00</i>	<i>387.67</i>	<i>1,205.00</i>	<i>54.25</i>
<i>Grants and gifts</i>	<i>8,217.69</i>	<i>13,187.54</i>	<i>1,540.95</i>	<i>14,628.27</i>
For expenses	8,217.69	13,187.54	1,540.95	12,580.27
For outlays	—	—	—	2,048.00
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>16,501.63</b>	<b>3,637.03</b>	<b>15,878.33</b>	<b>647.64</b>
<i>Special assessments</i>	<i>71.80</i>	<i>221.95</i>	—	—
To meet expenses	71.80	221.95	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	—	150.00	—	—
<i>Departmental</i>	<i>1,429.50</i>	<i>1,722.96</i>	<i>866.62</i>	<i>394.91</i>
General government	487.73	166.00	98.00	—
Protection of persons and property	230.46	117.84	74.27	23.16
Health and sanitation	79.30	214.50	454.21	—
Highways	8.75	269.06	49.75	—
Charities	—	140.00	—	—
Soldiers' benefits	360.00	324.00	102.00	66.00
Schools	—	15.00	—	268.92
Libraries	28.96	92.55	77.00	36.83
Recreation	234.30	—	—	—
Unclassified	—	1 384.01	11.39	—
<i>Public service enterprises</i>	<i>11,933.46</i>	—	<i>10,950.27</i>	—
Electric light	11,933.46	—	—	—
Water	—	—	10,950.27	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>582.00</i>	<i>574.97</i>	<i>420.00</i>	<i>67.38</i>
<i>Interest</i>	<i>2,484.87</i>	<i>967.15</i>	<i>3,641.44</i>	<i>185.35</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,354.81	126.42	280.83	92.07
All other	1,130.06	840.73	3,360.61	93.28
<b>NON-REVENUE.</b>	<b>\$52,552.78</b>	<b>\$84,061.79</b>	<b>\$75,130.79</b>	<b>\$17,969.77</b>
<b>Offsets to outlays</b>	<b>4,328.89</b>	<b>12,715.43</b>	<b>1,474.00</b>	<b>2,000.00</b>
<i>Departmental</i>	<i>4,000.00</i>	<i>12,715.43</i>	<i>1,474.00</i>	<i>2,000.00</i>
<i>Public service enterprises</i>	<i>328.89</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>40,035.50</b>	<b>63,500.00</b>	<b>60,000.00</b>	<b>10,000.00</b>
<i>Loans, general purposes</i>	—	3,600.00	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>59,900.00</i>	<i>60,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>35.50</i>	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>827.76</b>	<b>143.23</b>	—	<b>137.94</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	827.76	143.23	—	137.94
<b>Refunds</b>	<b>199.69</b>	<b>114.59</b>	<b>104.16</b>	<b>80.63</b>
<b>Agency, trust, and investment</b>	<b>7,160.94</b>	<b>7,588.54</b>	<b>13,552.63</b>	<b>5,751.20</b>
<i>Taxes and licenses for State</i>	<i>1,955.00</i>	<i>2,550.00</i>	<i>5,628.01</i>	<i>1,955.00</i>
<i>Taxes for county</i>	<i>2,741.77</i>	<i>2,566.07</i>	<i>7,867.69</i>	<i>3,752.98</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,464.17</i>	<i>2,472.47</i>	<i>56.93</i>	<i>43.22</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$81,020.82	\$85,477.45	\$180,874.40	\$63,979.20
Premiums	—	—	—	—
Municipal indebtedness	40,035.50	63,500.00	60,000.00	10,000.00
Transfers and refunds	1,027.45	257.82	104.16	218.57
Agency, trust, and investment	7,160.94	7,588.54	13,552.63	5,751.20
<b>Total receipts</b>	<b>\$129,244.71</b>	<b>\$156,823.81</b>	<b>\$254,531.19</b>	<b>\$79,948.97</b>
<i>Balance on hand, including funds</i>	<i>14,558.95</i>	<i>14,436.48</i>	<i>62,563.16</i>	<i>6,738.07</i>
<b>GRAND TOTAL</b>	<b>\$143,803.66</b>	<b>\$171,260.29</b>	<b>\$317,094.35</b>	<b>\$86,687.04</b>

<sup>1</sup> Includes \$14.50 from administration of trust funds.

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Middleton POPULATION 1,667	Freetown POPULATION 1,663	Nahant POPULATION 1,630	Sheffield POPULATION 1,614
<b>Maintenance</b>	<b>\$59,155.53</b>	<b>\$67,641.95</b>	<b>\$157,381.55</b>	<b>\$54,457.81</b>
<i>Departmental</i>	<i>48,393.60</i>	<i>66,872.20</i>	<i>144,929.74</i>	<i>54,323.86</i>
General government	4,491.26	3,083.96	13,102.44	2,887.13
Protection of persons and property	4,064.92	3,601.24	32,843.44	520.15
Health and sanitation	1,467.37	3,094.05	13,336.13	1,016.45
Highways	10,588.02	18,564.76	33,502.46	16,209.66
Charities	3,857.81	4,841.24	765.25	2,971.40
Soldiers' benefits	428.00	654.00	405.25	72.00
Schools	19,316.97	32,208.10	34,841.35	29,127.07
Libraries	1,082.05	194.25	5,937.67	580.05
Recreation	2,034.15	—	4,062.31	—
Pensions	—	—	1,269.25	—
Unclassified	1,063.05	630.60	4,864.19	939.95
<i>Public service enterprises</i>	<i>9,389.17</i>	<i>—</i>	<i>10,152.28</i>	<i>—</i>
Electric light	9,377.17	—	—	—
Water	11.00	—	10,152.28	—
All other	1.00	—	—	—
<i>Cemeteries</i>	<i>1,344.60</i>	<i>755.25</i>	<i>2,299.53</i>	<i>133.95</i>
<i>Administration of trust funds</i>	<i>28.16</i>	<i>14.50</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>2,434.84</b>	<b>2,199.73</b>	<b>9,992.48</b>	<b>186.80</b>
<i>Loans, general purposes</i>	<i>2,314.84</i>	<i>2,199.73</i>	<i>5,349.59</i>	<i>186.80</i>
<i>Loans, public service enterprises</i>	<i>120.00</i>	<i>—</i>	<i>4,642.89</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>8,268.48</b>	<b>23,087.60</b>	<b>47,906.46</b>	<b>9,809.13</b>
<i>Departmental</i>	<i>6,258.84</i>	<i>23,087.60</i>	<i>44,425.50</i>	<i>9,809.13</i>
General government	—	3,197.29	400.00	—
Protection of persons and property	173.46	—	1,665.16	—
Health and sanitation	—	—	41,578.88	—
Highways	6,085.38	19,490.81	781.46	6,787.03
Charities	—	—	—	—
Schools	—	399.50	—	365.60
Libraries	—	—	—	2,048.00
Recreation	—	—	—	—
Unclassified	—	—	—	608.50
<i>Public service enterprises</i>	<i>2,009.64</i>	<i>—</i>	<i>980.96</i>	<i>—</i>
Electric light	—	—	—	—
Water	2,009.64	—	980.96	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>2,500.00</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>39,085.84</b>	<b>47,830.90</b>	<b>69,666.95</b>	<b>10,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,000.00</i>	<i>2,900.00</i>	<i>9,666.95</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>35,000.00</i>	<i>44,900.00</i>	<i>60,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>85.84</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>827.76</b>	<b>143.23</b>	<b>—</b>	<b>137.94</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>827.76</i>	<i>143.23</i>	<i>—</i>	<i>137.94</i>
<b>Refunds</b>	<b>199.69</b>	<b>114.59</b>	<b>104.16</b>	<b>80.63</b>
<b>Agency, trust, and investment</b>	<b>6,963.14</b>	<b>7,738.63</b>	<b>13,833.46</b>	<b>5,786.74</b>
<i>Taxes and licenses for State</i>	<i>1,955.00</i>	<i>2,550.00</i>	<i>5,628.01</i>	<i>1,955.00</i>
<i>Taxes for county</i>	<i>2,741.77</i>	<i>2,566.07</i>	<i>7,867.69</i>	<i>3,752.98</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,266.37</i>	<i>2,622.56</i>	<i>337.76</i>	<i>78.76</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$61,590.37	\$69,841.68	\$167,374.03	\$54,644.61
Permanent debt (except from sinking funds)	4,000.00	2,900.00	9,666.95	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,268.48	23,087.60	47,906.46	9,809.13
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	35,085.84	44,900.00	60,000.00	10,000.00
Transfers (except to sinking funds) and refunds	1,027.45	257.82	104.16	218.57
Agency, trust, and investment	6,963.14	7,738.63	13,833.46	5,786.74
<b>Total payments</b>	<b>\$116,935.28</b>	<b>\$148,725.73</b>	<b>\$298,885.06</b>	<b>\$80,459.05</b>
Balance on hand, including funds	26,868.38	22,534.56	18,209.29	6,227.99
<b>GRAND TOTAL</b>	<b>\$143,803.66</b>	<b>\$171,260.29</b>	<b>\$317,094.35</b>	<b>\$86,687.04</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Colrain POPULATION 1,562	Mattapoisett POPULATION 1,556	Buckland POPULATION 1,555	Huntington POPULATION 1,543
<b>REVENUE.</b>	<b>\$67,106.02</b>	<b>\$115,968.49</b>	<b>\$77,521.57</b>	<b>\$58,151.41</b>
<b>General</b>	<b>63,342.44</b>	<b>97,459.25</b>	<b>74,799.73</b>	<b>51,168.95</b>
<i>Taxes</i>	<i>44,588.10</i>	<i>91,564.28</i>	<i>62,034.01</i>	<i>43,259.72</i>
Property, poll, and income	41,034.07	88,911.43	54,304.32	40,769.73
Corporation, bank, etc.	3,554.03	2,652.85	7,729.69	2,489.99
<i>Licenses and permits</i>	<i>56.00</i>	<i>69.00</i>	<i>35.00</i>	<i>140.50</i>
<i>Fines and forfeits</i>	<i>100.00</i>	<i>375.00</i>	<i>110.00</i>	<i>130.00</i>
<i>Grants and gifts</i>	<i>18,598.34</i>	<i>5,450.97</i>	<i>12,620.72</i>	<i>7,638.73</i>
For expenses	18,598.34	5,450.97	12,620.72	7,638.73
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>3,763.58</b>	<b>18,509.24</b>	<b>2,721.84</b>	<b>6,982.46</b>
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	—	776.40	—	—
<i>Departmental</i>	<i>2,265.98</i>	<i>4,023.73</i>	<i>2,400.03</i>	<i>4,856.22</i>
General government	—	195.44	911.68	60.00
Protection of persons and property	20.13	12.00	48.52	92.99
Health and sanitation	—	435.50	148.57	—
Highways	791.25	1,549.45	17.41	30.25
Charities	512.00	1,471.99	645.68	370.16
Soldiers' benefits	96.00	144.00	338.00	144.00
Schools	795.10	16.47	183.70	4,158.82
Libraries	—	38.38	36.55	—
Recreation	—	160.50	—	—
Unclassified	51.50	—	69.92	—
<i>Public service enterprises</i>	—	<i>12,036.15</i>	—	—
Electric light	—	—	—	—
Water	—	11,479.90	—	—
All other	—	556.25	—	—
<i>Cemeteries</i>	—	—	—	—
<i>Interest</i>	<i>1,497.60</i>	<i>1,672.96</i>	<i>321.81</i>	<i>2,126.24</i>
On sinking funds	—	—	—	—
On trust and investment funds	712.81	922.65	—	1,323.65
All other	784.79	750.31	321.81	802.59
<b>NON-REVENUE.</b>	<b>\$38,538.82</b>	<b>\$135,740.96</b>	<b>\$42,945.49</b>	<b>\$45,109.95</b>
<b>Offsets to outlays</b>	<b>11,546.61</b>	<b>18,263.72</b>	<b>9,891.00</b>	<b>2,548.16</b>
<i>Departmental</i>	<i>11,546.61</i>	<i>18,219.72</i>	<i>9,891.00</i>	<i>2,548.16</i>
<i>Public service enterprises</i>	—	50.00	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>15,000.00</b>	<b>105,000.00</b>	<b>21,000.00</b>	<b>35,700.00</b>
<i>Loans, general purposes</i>	—	<i>5,000.00</i>	—	<i>700.00</i>
<i>Loans, public service enterprises</i>	—	<i>2,000.00</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>98,000.00</i>	<i>21,000.00</i>	<i>35,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>3,791.26</b>	<b>22.07</b>	<b>1,777.25</b>	<b>182.43</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	3,791.26	22.07	1,777.25	182.43
<b>Refunds</b>	<b>5.00</b>	<b>150.33</b>	<b>11.60</b>	<b>576.57</b>
<b>Agency, trust, and investment</b>	<b>8,195.95</b>	<b>12,304.84</b>	<b>10,265.64</b>	<b>6,102.79</b>
<i>Taxes and licenses for State</i>	<i>2,217.10</i>	<i>4,178.37</i>	<i>3,740.00</i>	<i>1,870.00</i>
<i>Taxes for county</i>	<i>5,127.29</i>	<i>6,898.32</i>	<i>6,525.64</i>	<i>4,168.29</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>500.00</i>	<i>864.55</i>	—	<i>64.50</i>
<i>All other</i>	<i>351.56</i>	<i>363.60</i>	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$78,652.63	\$134,232.21	\$87,412.57	\$60,699.57
Premiums	—	—	—	—
Municipal indebtedness	15,000.00	105,000.00	21,000.00	35,700.00
Transfers and refunds	3,796.26	172.40	1,788.85	759.00
Agency, trust, and investment	8,195.95	12,304.84	10,265.64	6,102.79
<b>Total receipts</b>	<b>\$105,644.84</b>	<b>\$251,709.45</b>	<b>\$120,467.06</b>	<b>\$103,261.36</b>
Balance on hand, including funds	22,160.01	578.50	28,535.45	6,949.00
<b>GRAND TOTAL</b>	<b>\$127,804.85</b>	<b>\$252,287.95</b>	<b>\$149,002.51</b>	<b>\$110,210.36</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Colrain POPULATION 1,562	Mattapoisett POPULATION 1,556	Buckland POPULATION 1,555	Huntington POPULATION 1,543
<b>Maintenance</b>	<b>\$66,559.14</b>	<b>\$71,351.81</b>	<b>\$62,024.57</b>	<b>\$50,402.02</b>
<i>Departmental</i>	<i>66,559.14</i>	<i>65,031.55</i>	<i>62,024.57</i>	<i>50,343.02</i>
General government	2,792.90	4,782.55	3,804.98	4,367.86
Protection of persons and property	718.81	3,390.96	2,110.55	1,678.01
Health and sanitation	2,085.08	3,923.37	1,841.42	531.34
Highways	22,579.34	12,274.48	17,161.79	12,251.48
Charities	3,316.54	5,296.70	3,310.86	3,450.81
Soldiers' benefits	64.00	536.68	272.00	109.00
Schools	32,929.75	31,878.47	31,387.25	25,856.02
Libraries	987.22	915.89	998.48	831.29
Recreation	—	1,184.40	375.00	778.83
Pensions	—	—	—	—
Unclassified	1,085.50	848.05	762.24	488.38
<i>Public service enterprises</i>	<i>—</i>	<i>6,146.56</i>	<i>—</i>	<i>—</i>
Electric light	—	5,852.73	—	—
Water	—	293.83	—	—
All other	—	173.70	—	56.00
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>320.25</b>	<b>5,743.16</b>	<b>1,059.17</b>	<b>1,048.84</b>
<i>Loans, general purposes</i>	<i>320.25</i>	<i>2,322.70</i>	<i>1,059.17</i>	<i>1,048.84</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>3,420.46</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>13,895.45</b>	<b>34,781.83</b>	<b>29,333.65</b>	<b>6,487.03</b>
<i>Departmental</i>	<i>13,895.45</i>	<i>32,336.87</i>	<i>29,333.65</i>	<i>6,151.83</i>
General government	—	—	1,819.35	62.71
Protection of persons and property	—	200.00	—	—
Health and sanitation	—	—	—	50.00
Highways	13,895.45	31,556.87	26,083.77	4,087.01
Charities	—	—	—	—
Schools	—	—	—	1,645.61
Libraries	—	580.00	—	—
Recreation	—	—	—	306.50
Unclassified	—	—	1,430.53	—
<i>Public service enterprises</i>	<i>—</i>	<i>2,444.96</i>	<i>—</i>	<i>—</i>
Electric light	—	2,444.96	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>335.20</i>
<b>Municipal indebtedness</b>	<b>15,000.00</b>	<b>108,504.19</b>	<b>23,000.00</b>	<b>38,700.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>12,504.19</i>	<i>2,000.00</i>	<i>1,700.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>96,000.00</i>	<i>21,000.00</i>	<i>37,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>3,791.26</b>	<b>22.07</b>	<b>1,777.25</b>	<b>182.43</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,791.26</i>	<i>22.07</i>	<i>1,777.25</i>	<i>182.43</i>
<b>Refunds</b>	<b>5.00</b>	<b>150.33</b>	<b>11.60</b>	<b>576.57</b>
<b>Agency, trust, and investment</b>	<b>8,249.50</b>	<b>12,658.39</b>	<b>10,265.64</b>	<b>6,066.31</b>
<i>Taxes and licenses for State</i>	<i>2,317.10</i>	<i>4,178.37</i>	<i>3,740.00</i>	<i>1,870.00</i>
<i>Taxes for county</i>	<i>5,127.29</i>	<i>6,898.32</i>	<i>6,325.64</i>	<i>4,163.29</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>553.55</i>	<i>1,218.10</i>	<i>—</i>	<i>28.02</i>
<i>All other</i>	<i>351.56</i>	<i>363.60</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$66,879.39	\$77,094.97	\$63,083.74	\$51,450.86
Permanent debt (except from sinking funds)	—	12,504.19	2,000.00	1,700.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	13,895.45	34,781.83	29,333.65	6,487.03
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	15,000.00	96,000.00	21,000.00	37,000.00
Transfers (except to sinking funds) and refunds	3,796.26	172.40	1,788.85	759.00
Agency, trust, and investment	8,249.50	12,658.39	10,265.64	6,066.31
<b>Total payments</b>	<b>\$107,820.60</b>	<b>\$233,211.78</b>	<b>\$127,471.88</b>	<b>\$103,463.20</b>
<i>Balance on hand, including funds</i>	<i>19,984.25</i>	<i>19,076.17</i>	<i>21,530.63</i>	<i>6,747.16</i>
<b>GRAND TOTAL</b>	<b>\$127,804.85</b>	<b>\$252,287.95</b>	<b>\$149,002.51</b>	<b>\$110,210.36</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Shelburne POPULATION 1,538	Yarmouth POPULATION 1,532	Sterling POPULATION 1,516	Bedford POPULATION 1,514
<b>REVENUE.</b>	<b>\$91,770.72</b>	<b>\$117,642.21</b>	<b>\$93,391.07</b>	<b>\$117,030.16</b>
<b>General</b>	<b>69,401.45</b>	<b>112,473.02</b>	<b>70,937.67</b>	<b>103,691.42</b>
<i>Taxes</i>	<i>61,886.93</i>	<i>103,384.90</i>	<i>56,013.95</i>	<i>96,689.42</i>
Property, poll, and income	58,630.60	100,414.75	54,237.88	94,749.06
Corporation, bank, etc.	3,256.33	2,970.15	1,776.07	1,940.36
<i>Licenses and permits</i>	<i>34.00</i>	<i>627.85</i>	<i>240.00</i>	<i>107.00</i>
<i>Fines and forfeits</i>	<i>330.00</i>	<i>206.65</i>	<i>319.50</i>	<i>388.30</i>
<i>Grants and gifts</i>	<i>7,118.67</i>	<i>8,253.62</i>	<i>14,364.22</i>	<i>6,506.70</i>
For expenses	7,118.67	7,253.62	14,364.22	6,506.70
For outlays	—	1,000.00	—	—
<i>All other</i>	<i>31.85</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>22,369.27</b>	<b>5,169.19</b>	<b>22,453.40</b>	<b>13,338.74</b>
<i>Special assessments</i>	<i>—</i>	<i>117.00</i>	<i>6.87</i>	<i>372.55</i>
To meet expenses	—	117.00	6.87	372.55
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>22,022.03</i>	<i>1,835.72</i>	<i>1,995.87</i>	<i>1,681.69</i>
General government	1,176.75	107.75	—	107.24
Protection of persons and property	47.19	441.74	49.37	151.60
Health and sanitation	—	32.50	—	402.25
Highways	356.06	—	236.00	551.00
Charities	—	899.73	998.72	—
Soldiers' benefits	144.00	342.00	144.00	—
Schools	20,298.03	—	479.90	72.15
Libraries	—	—	40.88	67.45
Recreation	—	12.00	—	—
Unclassified	—	—	47.00	330.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>16,144.84</i>	<i>5,156.24</i>
Electric light	—	—	16,144.84	—
Water	—	—	—	5,156.24
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>744.30</i>	<i>1,337.24</i>	<i>1,386.13</i>
<i>Interest</i>	<i>347.24</i>	<i>2,472.17</i>	<i>2,968.58</i>	<i>4,742.13</i>
On sinking funds	—	—	—	—
On trust and investment funds	164.69	745.16	2,367.08	2,401.09
<i>All other</i>	<i>182.55</i>	<i>1,727.01</i>	<i>601.50</i>	<i>2,341.04</i>
<b>NON-REVENUE.</b>	<b>\$54,270.66</b>	<b>\$72,981.67</b>	<b>\$44,699.02</b>	<b>\$118,081.55</b>
<b>Offsets to outlays</b>	<b>19,441.41</b>	<b>807.38</b>	<b>6,882.26</b>	<b>5,239.75</b>
<i>Departmental</i>	<i>19,441.41</i>	<i>807.38</i>	<i>6,882.26</i>	<i>4,711.44</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>528.31</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>22,000.00</b>	<b>50,000.00</b>	<b>30,000.00</b>	<b>95,024.50</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>35,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>22,000.00</i>	<i>50,000.00</i>	<i>30,000.00</i>	<i>60,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>24.50</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>2,688.00</b>	<b>—</b>	<b>1,813.03</b>	<b>1,805.55</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,688.00</i>	<i>—</i>	<i>1,813.03</i>	<i>1,805.55</i>
<b>Refunds</b>	<b>22.65</b>	<b>982.28</b>	<b>47.99</b>	<b>1,089.40</b>
<b>Agency, trust, and investment</b>	<b>10,118.60</b>	<b>21,192.01</b>	<b>5,955.74</b>	<b>14,922.35</b>
<i>Taxes and licenses for State</i>	<i>3,581.46</i>	<i>4,845.00</i>	<i>2,125.00</i>	<i>3,155.10</i>
<i>Taxes for county</i>	<i>6,525.64</i>	<i>13,155.47</i>	<i>2,424.00</i>	<i>3,311.55</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>11.50</i>	<i>3,191.54</i>	<i>1,406.74</i>	<i>8,455.70</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$111,212.13	\$118,449.59	\$100,273.33	\$122,269.91
Premiums	—	—	—	21.50
Municipal indebtedness	22,000.00	50,000.00	30,000.00	95,000.00
Transfers and refunds	2,710.65	982.28	1,861.02	2,894.95
Agency, trust, and investment	10,118.60	21,192.01	5,955.74	14,922.35
<b>Total receipts</b>	<b>\$146,041.38</b>	<b>\$190,523.88</b>	<b>\$138,090.09</b>	<b>\$235,111.71</b>
Balance on hand, including funds	9,928.04	13,275.41	5,264.03	87,697.80
<b>GRAND TOTAL</b>	<b>\$155,969.42</b>	<b>\$203,899.29</b>	<b>\$143,354.12</b>	<b>\$322,809.01</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Shelburne POPULATION 1,538	Yarmouth POPULATION 1,532	Sterling POPULATION 1,516	Bedford POPULATION 1,514
<b>Maintenance</b>	<b>\$79,440.29</b>	<b>\$80,087.00</b>	<b>\$74,182.42</b>	<b>\$89,097.97</b>
<i>Departmental</i>	<i>79,440.29</i>	<i>79,046.30</i>	<i>60,686.98</i>	<i>83,781.34</i>
General government	4,854.00	11,399.25	4,153.06	5,765.37
Protection of persons and property	2,078.29	5,658.58	3,423.38	10,299.78
Health and sanitation	1,786.60	2,275.08	1,706.22	4,379.84
Highways	20,114.78	25,211.85	19,150.18	15,900.43
Charities	1,369.03	7,594.54	3,889.54	794.70
Soldiers' benefits	144.00	530.00	90.00	—
Schools	46,717.78	24,516.17	24,699.41	39,146.31
Libraries	1,262.32	284.62	1,347.10	2,042.05
Recreation	403.05	1,077.53	86.25	12.00
Pensions	—	—	—	—
Unclassified	710.44	698.68	2,141.84	5,440.86
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>11,428.00</i>	<i>3,394.95</i>
Electric light	—	—	11,428.00	—
Water	—	—	—	3,394.95
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,040.70</i>	<i>2,067.44</i>	<i>1,911.68</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
<b>Interest</b>	<b>306.38</b>	<b>2,103.70</b>	<b>755.03</b>	<b>7,849.03</b>
<i>Loans, general purposes</i>	<i>306.38</i>	<i>2,103.70</i>	<i>712.53</i>	<i>5,923.78</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>42.50</i>	<i>1,925.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>14,086.30</b>	<b>17,681.12</b>	<b>17,186.10</b>	<b>82,214.62</b>
<i>Departmental</i>	<i>14,086.30</i>	<i>17,681.12</i>	<i>14,955.85</i>	<i>74,732.27</i>
General government	2,000.00	—	—	250.00
Protection of persons and property	—	—	520.50	478.00
Health and sanitation	—	—	—	—
Highways	11,906.30	16,857.37	7,167.98	11,010.59
Charities	—	—	—	—
Schools	180.00	—	6,961.38	62,493.68
Libraries	—	—	305.99	—
Recreation	—	—	—	500.00
Unclassified	—	823.75	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,230.25</i>	<i>7,012.35</i>
Electric light	—	—	2,230.25	—
Water	—	—	—	7,012.35
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>470.00</i>
<b>Municipal indebtedness</b>	<b>22,000.00</b>	<b>74,400.00</b>	<b>31,000.00</b>	<b>72,400.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>5,400.00</i>	<i>1,000.00</i>	<i>12,400.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>22,000.00</i>	<i>69,000.00</i>	<i>30,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>2,688.00</b>	<b>—</b>	<b>1,813.03</b>	<b>1,805.55</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,688.00</i>	<i>—</i>	<i>1,813.03</i>	<i>1,805.55</i>
<b>Refunds</b>	<b>22.65</b>	<b>982.28</b>	<b>47.99</b>	<b>1,089.40</b>
<b>Agency, trust, and investment</b>	<b>10,125.54</b>	<b>21,169.77</b>	<b>6,208.76</b>	<b>14,645.75</b>
<i>Taxes and licenses for State</i>	<i>3,581.46</i>	<i>4,845.00</i>	<i>2,125.00</i>	<i>3,155.10</i>
<i>Taxes for county</i>	<i>6,525.64</i>	<i>13,155.47</i>	<i>2,424.00</i>	<i>3,311.55</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>18.44</i>	<i>3,169.30</i>	<i>1,659.76</i>	<i>8,179.10</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$79,746.67	\$82,190.70	\$74,937.45	\$96,947.00
Permanent debt (except from sinking funds)	—	5,400.00	1,000.00	12,400.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	14,086.30	17,681.12	17,186.10	82,214.62
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	22,000.00	69,000.00	30,000.00	60,000.00
Transfers (except to sinking funds) and refunds	2,710.65	982.28	1,861.02	2,894.95
Agency, trust, and investment	10,125.54	21,169.77	6,208.76	14,645.75
<b>Total payments</b>	<b>\$128,669.16</b>	<b>\$196,423.87</b>	<b>\$131,193.33</b>	<b>\$269,102.32</b>
<i>Balance on hand, including funds</i>	<i>27,300.26</i>	<i>7,475.42</i>	<i>12,160.79</i>	<i>53,706.69</i>
<b>GRAND TOTAL</b>	<b>\$155,969.42</b>	<b>\$203,899.29</b>	<b>\$143,354.12</b>	<b>\$322,809.01</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chester POPULATION 1,514	Plainville POPULATION 1,512	Pembroke POPULATION 1,480	Sandwich POPULATION 1,479
<b>REVENUE.</b>	<b>\$89,425.27</b>	<b>\$72,220.84</b>	<b>\$99,390.13</b>	<b>\$115,167.67</b>
<b>General</b>	<b>65,059.49</b>	<b>65,663.15</b>	<b>92,694.85</b>	<b>107,904.59</b>
Taxes . . . . .	51,319.16	57,716.31	83,552.86	66,487.74
Property, poll, and income	47,803.47	52,057.55	78,110.39	64,327.50
Corporation, bank, etc.	3,515.69	5,658.76	5,442.47	2,160.24
Licenses and permits	73.00	154.50	120.00	216.89
Fines and forfeits	67.30	85.00	371.00	612.25
Grants and gifts	13,600.03	7,707.34	8,650.99	40,587.71
For expenses	13,582.03	7,707.34	8,650.99	10,587.71
For outlays	18.00	—	—	30,000.00
All other	—	—	—	—
<b>Commercial</b>	<b>24,365.78</b>	<b>6,557.69</b>	<b>6,695.28</b>	<b>7,263.08</b>
Special assessments	—	454.08	712.61	73.45
To meet expenses	—	151.60	712.61	73.45
To meet outlays	—	299.48	—	—
Privileges	—	—	—	195.00
Departmental	3,745.90	1,089.17	3,716.25	2,204.29
General government	508.00	131.70	—	863.75
Protection of persons and property	101.40	142.45	609.12	238.94
Health and sanitation	112.86	—	81.43	119.28
Highways	—	—	77.25	136.00
Charities	1,091.54	—	1,510.47	363.10
Soldiers' benefits	42.00	72.00	264.00	292.00
Schools	1,823.93	341.21	1,082.00	45.50
Libraries	66.17	14.81	21.98	94.00
Recreation	—	—	—	—
Unclassified	—	387.00	70.00	51.72
Public service enterprises	18,964.29	4,237.06	151.01	—
Electric light	18,964.29	—	—	—
Water	—	4,237.06	—	—
All other	—	—	151.01	—
Cemeteries	191.00	—	138.85	51.70
Interest	1,464.59	777.38	1,976.56	4,738.64
On sinking funds	—	—	—	—
On trust and investment funds	59.25	36.81	40.00	2,591.43
All other	1,405.34	740.57	1,936.56	2,147.21
<b>NON-REVENUE.</b>	<b>\$86,069.31</b>	<b>\$47,295.21</b>	<b>\$90,454.71</b>	<b>\$64,797.00</b>
<b>Offsets to outlays</b>	<b>21,466.49</b>	<b>—</b>	<b>27,556.06</b>	<b>—</b>
Departmental	21,466.49	—	27,556.06	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>60,000.00</b>	<b>42,370.88</b>	<b>50,000.00</b>	<b>51,000.00</b>
Loans, general purposes	—	—	—	1,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	60,000.00	40,000.00	50,000.00	50,000.00
Unpaid warrants or orders, current year	—	2,370.88	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>2.00</b>	<b>444.24</b>	<b>2,907.56</b>	<b>1,247.63</b>
From sinking funds	—	—	—	—
All other	2.00	444.24	2,907.56	1,247.63
<b>Refunds</b>	<b>.12</b>	<b>271.76</b>	<b>296.31</b>	<b>116.14</b>
<b>Agency, trust, and investment</b>	<b>4,600.70</b>	<b>4,208.33</b>	<b>9,694.78</b>	<b>12,433.23</b>
Taxes and licenses for State	2,040.00	2,125.00	3,230.00	3,060.00
Taxes for county	2,415.49	2,083.33	5,349.72	8,308.71
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	145.21	—	1,115.06	1,064.52
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$110,891.76	\$72,220.84	\$126,946.19	\$115,167.67
Premiums	—	—	—	—
Municipal indebtedness	60,000.00	42,370.88	50,000.00	51,000.00
Transfers and refunds	2.12	716.00	3,203.87	1,363.77
Agency, trust, and investment	4,600.70	4,208.33	9,694.78	12,433.23
<b>Total receipts</b>	<b>\$175,494.58</b>	<b>\$119,516.05</b>	<b>\$189,844.84</b>	<b>\$179,964.67</b>
Balance on hand, including funds	10,672.67	21,612.65	14,403.48	60,124.00
<b>GRAND TOTAL</b>	<b>\$186,167.25</b>	<b>\$141,128.70</b>	<b>\$204,248.32</b>	<b>\$240,088.67</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Chester POPULATION 1,514	Plainville POPULATION 1,512	Pembroke POPULATION 1,480	Sandwich POPULATION 1,479
<b>Maintenance</b> . . . . .	<b>\$68,723.84</b>	<b>\$59,659.27</b>	<b>\$67,812.71</b>	<b>\$71,351.73</b>
<i>Departmental</i> . . . . .	<i>56,508.03</i>	<i>55,631.49</i>	<i>67,235.46</i>	<i>70,570.80</i>
General government . . . . .	4,922.25	4,306.87	5,581.16	8,692.52
Protection of persons and property . . . . .	838.84	4,754.57	6,588.09	4,649.51
Health and sanitation . . . . .	1,262.57	1,520.61	2,252.15	1,768.04
Highways . . . . .	13,753.60	13,959.48	15,997.01	18,058.81
Charities . . . . .	2,843.84	3,953.56	4,230.84	3,229.17
Soldiers' benefits . . . . .	66.00	77.00	226.00	597.00
Schools . . . . .	30,849.12	25,228.99	30,333.53	28,949.71
Libraries . . . . .	596.05	807.64	299.79	3,412.04
Recreation . . . . .	431.40	94.40	6.75	734.25
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	944.36	828.37	1,720.14	479.75
<i>Public service enterprises</i> . . . . .	<i>11,968.61</i>	<i>4,127.78</i>	<i>239.30</i>	<i>—</i>
Electric light . . . . .	11,968.61	—	—	—
Water . . . . .	—	4,127.78	—	—
All other . . . . .	—	—	239.30	—
<i>Cemeteries</i> . . . . .	<i>247.20</i>	<i>—</i>	<i>337.95</i>	<i>140.93</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>640.00</i>
<b>Interest</b> . . . . .	<b>3,869.84</b>	<b>2,223.91</b>	<b>1,662.50</b>	<b>3,889.90</b>
<i>Loans, general purposes</i> . . . . .	<i>3,538.58</i>	<i>1,663.91</i>	<i>1,662.50</i>	<i>3,889.90</i>
<i>Loans, public service enterprises</i> . . . . .	<i>331.26</i>	<i>560.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>26,077.19</b>	<b>3,883.93</b>	<b>49,669.94</b>	<b>76,972.84</b>
<i>Departmental</i> . . . . .	<i>25,246.75</i>	<i>3,666.25</i>	<i>49,669.94</i>	<i>76,972.84</i>
General government . . . . .	—	685.00	1,863.80	—
Protection of persons and property . . . . .	36.00	600.00	3,650.00	—
Health and sanitation . . . . .	—	—	—	329.00
Highways . . . . .	25,210.75	1,145.00	44,039.25	2,085.67
Charities . . . . .	—	—	—	—
Schools . . . . .	—	670.00	116.89	74,258.17
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	566.25	—	300.00
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>850.44</i>	<i>217.68</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	850.44	—	—	—
Water . . . . .	—	217.68	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>68,950.00</b>	<b>64,923.94</b>	<b>59,000.00</b>	<b>59,000.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>8,950.00</i>	<i>3,400.00</i>	<i>9,000.00</i>	<i>9,000.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>60,000.00</i>	<i>60,000.00</i>	<i>50,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>1,523.94</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>2.00</b>	<b>444.24</b>	<b>2,907.56</b>	<b>1,247.63</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>2.00</i>	<i>444.24</i>	<i>2,907.56</i>	<i>1,247.63</i>
<b>Refunds</b> . . . . .	<b>.12</b>	<b>271.76</b>	<b>296.31</b>	<b>116.14</b>
<b>Agency, trust, and investment</b> . . . . .	<b>4,657.95</b>	<b>4,208.33</b>	<b>9,669.78</b>	<b>12,447.23</b>
<i>Taxes and licenses for State</i> . . . . .	<i>2,040.00</i>	<i>2,125.00</i>	<i>3,230.00</i>	<i>3,060.00</i>
<i>Taxes for county</i> . . . . .	<i>2,415.49</i>	<i>2,083.33</i>	<i>5,349.72</i>	<i>8,308.71</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>202.46</i>	<i>—</i>	<i>1,090.06</i>	<i>1,078.52</i>
<i>All other</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$72,593.68	\$61,883.18	\$69,475.21	\$75,241.63
Permanent debt (except from sinking funds) . . . . .	8,950.00	3,400.00	9,000.00	9,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	26,077.19	3,883.93	49,669.94	76,972.84
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	60,000.00	61,523.94	50,000.00	50,000.00
Transfers (except to sinking funds) and refunds . . . . .	2.12	716.00	3,203.87	1,363.77
Agency, trust, and investment . . . . .	4,657.95	4,208.33	9,669.78	12,447.23
<b>Total payments</b> . . . . .	<b>\$172,280.94</b>	<b>\$135,615.38</b>	<b>\$191,018.80</b>	<b>\$225,025.47</b>
<i>Balance on hand, including funds</i> . . . . .	<i>13,886.31</i>	<i>5,513.32</i>	<i>13,229.52</i>	<i>15,063.20</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$186,167.25</b>	<b>\$141,128.70</b>	<b>\$204,248.32</b>	<b>\$240,088.67</b>



TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Norwell POPULATION 1,466	Lakeville POPULATION 1,439	Newbury POPULATION 1,432	Burlington POPULATION 1,431
<b>REVENUE.</b>	<b>\$80,327.73</b>	<b>\$56,770.29</b>	<b>\$69,906.93</b>	<b>\$72,754.21</b>
<b>General</b>	<b>75,479.30</b>	<b>54,459.44</b>	<b>65,748.38</b>	<b>67,653.32</b>
<i>Taxes</i>	<i>63,833.06</i>	<i>41,683.43</i>	<i>56,408.99</i>	<i>55,202.81</i>
Property, poll, and income	62,225.99	41,256.28	53,028.85	54,658.98
Corporation, bank, etc.	1,607.07	427.15	3,380.14	543.83
<i>Licenses and permits</i>	<i>142.00</i>	<i>54.00</i>	<i>202.40</i>	<i>53.00</i>
<i>Fines and forfeits</i>	<i>296.95</i>	<i>10.00</i>	<i>380.00</i>	<i>239.50</i>
<i>Grants and gifts</i>	<i>11,207.29</i>	<i>12,712.01</i>	<i>8,756.99</i>	<i>12,158.01</i>
For expenses	11,207.29	12,712.01	8,756.99	12,158.01
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>4,848.43</b>	<b>2,310.85</b>	<b>4,158.55</b>	<b>5,100.89</b>
<i>Special assessments</i>	<i>941.45</i>	<i>271.05</i>	<i>924.29</i>	<i>133.00</i>
To meet expenses	941.45	271.05	924.29	133.00
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2.00</i>	—	—	—
<i>Departmental</i>	<i>2,240.79</i>	<i>1,581.37</i>	<i>2,164.24</i>	<i>3,234.18</i>
General government	—	—	1.00	426.65
Protection of persons and property	261.01	716.55	71.81	173.54
Health and sanitation	524.28	—	—	41.69
Highways	148.51	—	—	—
Charities	437.46	689.00	1,046.33	2,428.67
Soldiers' benefits	450.00	12.00	795.00	72.00
Schools	419.53	157.76	250.00	84.63
Libraries	—	6.00	—	7.00
Recreation	—	—	—	—
Unclassified	—	.06	.10	—
<i>Public service enterprises</i>	<i>6.23</i>	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	6.23	—	—	—
<i>Cemeteries</i>	<i>193.65</i>	—	—	314.00
<i>Interest</i>	<i>1,464.31</i>	<i>458.43</i>	<i>1,070.02</i>	<i>1,419.71</i>
On sinking funds	—	—	—	—
On trust and investment funds	372.70	—	—	81.64
All other	1,091.61	458.43	1,070.02	1,338.07
<b>NON-REVENUE.</b>	<b>\$67,274.56</b>	<b>\$52,254.54</b>	<b>\$55,136.40</b>	<b>\$79,708.59</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>16,149.98</b>	<b>6,141.22</b>	<b>13,665.21</b>
<i>Departmental</i>	—	16,149.98	6,141.22	13,665.21
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>60,000.00</b>	<b>30,000.00</b>	<b>42,000.00</b>	<b>60,000.00</b>
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>60,000.00</i>	<i>30,000.00</i>	<i>42,000.00</i>	<i>60,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>164.59</b>	<b>—</b>	<b>—</b>	<b>56.52</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	164.59	—	—	56.52
<b>Refunds</b>	<b>84.99</b>	<b>89.58</b>	<b>42.85</b>	<b>—</b>
<b>Agency, trust, and investment</b>	<b>7,024.98</b>	<b>6,014.98</b>	<b>6,952.33</b>	<b>5,986.86</b>
<i>Taxes and licenses for State</i>	<i>2,465.00</i>	<i>1,955.00</i>	<i>2,899.28</i>	<i>2,728.73</i>
<i>Taxes for county</i>	<i>4,082.68</i>	<i>3,237.99</i>	<i>4,053.05</i>	<i>2,864.04</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>477.30</i>	<i>821.99</i>	—	394.09
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$80,327.73	\$72,920.27	\$76,048.15	\$86,419.42
Premiums	—	—	—	—
Municipal indebtedness	60,000.00	30,000.00	42,000.00	60,000.00
Transfers and refunds	249.58	89.58	42.85	56.52
Agency, trust, and investment	7,024.98	6,014.98	6,952.33	5,986.86
<b>Total receipts</b>	<b>\$147,602.29</b>	<b>\$109,024.83</b>	<b>\$125,043.33</b>	<b>\$152,462.80</b>
Balance on hand, including funds	4,392.73	12,283.30	3,035.29	6,486.66
<b>GRAND TOTAL</b>	<b>\$151,995.02</b>	<b>\$121,308.13</b>	<b>\$128,078.62</b>	<b>\$158,949.46</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Norwell POPULATION 1,466	Lakeville POPULATION 1,439	Newbury POPULATION 1,432	Burlington POPULATION 1,431
<b>Maintenance</b>	<b>\$69,147.85</b>	<b>\$48,129.52</b>	<b>\$56,058.97</b>	<b>\$65,494.23</b>
<i>Departmental</i>	<i>68,756.62</i>	<i>48,129.52</i>	<i>56,008.97</i>	<i>64,476.70</i>
General government	4,156.21	2,220.04	3,820.75	6,769.49
Protection of persons and property	4,672.51	2,330.15	5,025.39	3,245.32
Health and sanitation	4,091.74	1,167.00	1,936.66	1,116.94
Highways	18,753.97	10,680.67	16,691.10	16,625.10
Charities	4,043.52	2,139.21	3,325.46	2,274.86
Soldiers' benefits	961.00	—	618.00	22.00
Schools	30,622.48	28,518.47	23,522.48	32,173.42
Libraries	276.64	699.91	392.02	623.78
Recreation	277.00	17.39	—	24.00
Pensions	—	—	—	—
Unclassified	901.55	356.68	677.11	1,601.79
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>391.23</i>	<i>—</i>	<i>50.00</i>	<i>1,017.53</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>2,905.89</b>	<b>1,012.50</b>	<b>1,925.59</b>	<b>3,000.98</b>
<i>Loans, general purposes</i>	<i>2,905.89</i>	<i>1,012.50</i>	<i>1,925.59</i>	<i>3,000.98</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>1,753.44</b>	<b>22,408.95</b>	<b>10,536.38</b>	<b>22,322.56</b>
<i>Departmental</i>	<i>1,753.44</i>	<i>22,408.95</i>	<i>10,536.38</i>	<i>22,322.56</i>
General government	98.00	—	98.50	392.50
Protection of persons and property	1,574.14	—	—	—
Health and sanitation	—	—	—	—
Highways	—	19,909.81	10,437.88	21,930.06
Charities	—	—	—	—
Schools	—	2,499.14	—	—
Libraries	—	—	—	—
Recreation	81.30	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>62,500.00</b>	<b>34,500.00</b>	<b>41,000.00</b>	<b>58,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,500.00</i>	<i>4,500.00</i>	<i>2,000.00</i>	<i>3,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>60,000.00</i>	<i>30,000.00</i>	<i>39,000.00</i>	<i>55,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>164.59</b>	<b>—</b>	<b>—</b>	<b>56.52</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>164.59</i>	<i>—</i>	<i>—</i>	<i>56.52</i>
<b>Refunds</b>	<b>84.99</b>	<b>89.58</b>	<b>42.85</b>	<b>—</b>
<b>Agency, trust, and investment</b>	<b>7,256.86</b>	<b>6,014.98</b>	<b>6,952.33</b>	<b>6,068.50</b>
<i>Taxes and licenses for State</i>	<i>2,465.00</i>	<i>1,955.00</i>	<i>2,899.28</i>	<i>2,728.73</i>
<i>Taxes for county</i>	<i>4,082.68</i>	<i>3,237.99</i>	<i>4,053.05</i>	<i>2,864.04</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>709.18</i>	<i>821.99</i>	<i>—</i>	<i>475.73</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$72,053.74	\$49,142.02	\$57,984.56	\$68,495.21
Permanent debt (except from sinking funds)	2,500.00	4,500.00	2,000.00	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,753.44	22,408.95	10,536.38	22,322.56
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	60,000.00	30,000.00	39,000.00	55,000.00
Transfers (except to sinking funds) and refunds	249.58	89.58	42.85	56.52
Agency, trust, and investment	7,256.86	6,014.98	6,952.33	6,068.50
<b>Total payments</b>	<b>\$143,813.62</b>	<b>\$112,155.53</b>	<b>\$116,516.12</b>	<b>\$154,942.79</b>
<i>Balance on hand, including funds</i>	<i>8,181.40</i>	<i>9,152.60</i>	<i>11,562.50</i>	<i>4,006.67</i>
<b>GRAND TOTAL</b>	<b>\$151,995.02</b>	<b>\$121,308.13</b>	<b>\$128,078.62</b>	<b>\$158,949.46</b>

TABLE I. — *Summary of Financial Transactions. Town.*

RECEIPTS.	Tisbury POPULATION 1,431	Littleton POPULATION 1,411	Rowley POPULATION 1,408	Essex POPULATION 1,403
<b>REVENUE.</b>	<b>\$115,235.86</b>	<b>\$111,085.39</b>	<b>\$64,116.56</b>	<b>\$63,265.94</b>
<b>General</b>	<b>87,535.65</b>	<b>70,362.05</b>	<b>46,710.30</b>	<b>52,885.96</b>
<i>Taxes</i>	<i>86,000.60</i>	<i>61,580.69</i>	<i>36,811.23</i>	<i>47,260.69</i>
Property, poll, and income	82,913.44	58,927.99	36,387.60	46,350.78
Corporation, bank, etc.	3,087.06	2,652.70	423.63	909.91
<i>Licenses and permits</i>	<i>163.00</i>	<i>113.00</i>	<i>92.00</i>	<i>254.60</i>
<i>Fines and forfeits</i>	<i>21.60</i>	<i>228.27</i>	<i>110.00</i>	<i>582.57</i>
<i>Grants and gifts</i>	<i>1,350.65</i>	<i>8,420.01</i>	<i>9,697.07</i>	<i>4,788.20</i>
For expenses	1,313.15	8,318.01	9,697.07	4,788.20
For outlays	37.50	102.00	—	—
<i>All other</i>	—	<i>20.08</i>	—	—
<b>Commercial</b>	<b>27,700.21</b>	<b>40,723.34</b>	<b>17,406.26</b>	<b>10,379.98</b>
<i>Special assessments</i>	—	<i>391.28</i>	<i>689.63</i>	—
To meet expenses	—	142.91	699.83	—
To meet outlays	—	248.37	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>4,716.02</i>	<i>3,911.48</i>	<i>1,556.66</i>	<i>7,363.64</i>
General government	204.55	268.67	584.70	397.79
Protection of persons and property	35.64	41.57	148.56	273.94
Health and sanitation	180.69	299.85	—	—
Highways	237.64	2,606.10	—	2,506.36
Charities	—	279.07	584.67	—
Soldiers' benefits	176.00	144.00	174.00	480.00
Schools	3,807.50	—	19.38	1.10
Libraries	74.00	142.13	15.48	105.70
Recreation	—	122.09	—	—
Unclassified	—	8.00	30.47	3,598.75
<i>Public service enterprises</i>	<i>20,677.21</i>	<i>31,432.96</i>	<i>14,152.80</i>	<i>85.00</i>
Electric light	—	24,008.44	14,152.80	—
Water	20,677.21	7,426.52	—	—
All other	—	—	—	85.00
<i>Cemeteries</i>	<i>1,492.50</i>	<i>1,214.44</i>	<i>290.66</i>	<i>556.60</i>
<i>Interest</i>	<i>814.48</i>	<i>3,773.18</i>	<i>706.31</i>	<i>2,395.84</i>
On sinking funds	—	—	—	—
On trust and investment funds	48.96	2,630.72	91.70	1,365.79
All other	765.52	1,142.46	614.61	1,030.05
<b>NON-REVENUE.</b>	<b>\$22,880.62</b>	<b>\$69,252.33</b>	<b>\$33,660.54</b>	<b>\$39,964.81</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>7,051.45</b>	<b>2,952.28</b>	<b>—</b>
<i>Departmental</i>	—	<i>6,000.00</i>	<i>2,500.00</i>	—
<i>Public service enterprises</i>	—	<i>1,051.45</i>	<i>452.28</i>	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>—</b>	<b>46,100.00</b>	<b>23,400.00</b>	<b>28,000.00</b>
<i>Loans, general purposes</i>	—	<i>6,100.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	<i>40,000.00</i>	<i>23,400.00</i>	<i>28,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>13.31</b>	<b>2,094.09</b>	<b>1,636.42</b>	<b>1,189.52</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	13.31	2,094.09	1,636.42	1,189.52
<b>Refunds</b>	<b>15.21</b>	<b>95.75</b>	<b>118.94</b>	<b>110.84</b>
<b>Agency, trust, and investment</b>	<b>22,852.10</b>	<b>13,911.04</b>	<b>5,552.90</b>	<b>10,664.45</b>
<i>Taxes and licenses for State</i>	<i>6,038.58</i>	<i>3,062.17</i>	<i>2,040.00</i>	<i>2,040.00</i>
<i>Taxes for county</i>	<i>16,685.69</i>	<i>3,222.06</i>	<i>2,860.98</i>	<i>2,860.98</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,128.03</i>	<i>7,626.82</i>	<i>651.92</i>	<i>5,763.47</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$115,235.86	\$118,136.84	\$67,068.84	\$63,265.94
Premiums	—	—	—	—
Municipal indebtedness	—	46,100.00	23,400.00	28,000.00
Transfers and refunds	28.52	2,189.84	1,755.36	1,300.36
Agency, trust, and investment	22,852.10	13,911.04	5,552.90	10,664.45
<b>Total receipts</b>	<b>\$138,116.48</b>	<b>\$180,337.72</b>	<b>\$97,777.10</b>	<b>\$103,230.75</b>
Balance on hand, including funds	51,286.77	24,028.69	4,218.18	4,721.00
<b>GRAND TOTAL</b>	<b>\$189,403.25</b>	<b>\$204,366.41</b>	<b>\$101,995.28</b>	<b>\$107,951.75</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Tisbury POPULATION 1,431	Littleton POPULATION 1,411	Rowley POPULATION 1,408	Essex POPULATION 1,403
<b>Maintenance</b>	<b>\$69,249.12</b>	<b>\$82,342.03</b>	<b>\$55,689.66</b>	<b>\$54,866.75</b>
<i>Departmental</i>	<i>59,877.74</i>	<i>58,433.71</i>	<i>45,656.92</i>	<i>54,013.86</i>
General government	6,931.19	4,560.67	4,333.30	4,267.86
Protection of persons and property	8,798.04	3,245.38	2,611.59	3,459.91
Health and sanitation	3,462.81	2,325.04	803.27	1,668.24
Highways	11,476.98	16,513.26	10,530.69	11,076.99
Charities	984.37	1,001.02	3,032.37	3,846.59
Soldiers' benefits	216.00	324.00	328.00	968.00
Schools	25,593.99	25,408.72	22,548.16	24,245.09
Libraries	753.91	2,597.48	737.06	1,170.65
Recreation	700.97	1,135.94	24.50	—
Pensions	—	—	—	—
Unclassified	959.48	1,322.20	707.98	3,310.53
<i>Public service enterprises</i>	<i>7,699.89</i>	<i>23,151.83</i>	<i>9,477.08</i>	<i>—</i>
Electric light	—	19,610.92	9,477.08	—
Water	7,599.89	3,540.91	—	—
All other	—	—	—	—
Cemeteries	1,771.49	751.49	555.66	848.65
Administration of trust funds	—	5.00	—	4.24
<b>Interest</b>	<b>3,164.00</b>	<b>3,558.34</b>	<b>1,100.92</b>	<b>1,452.87</b>
<i>Loans, general purposes</i>	<i>84.00</i>	<i>2,148.34</i>	<i>900.92</i>	<i>1,452.87</i>
<i>Loans, public service enterprises</i>	<i>3,080.00</i>	<i>1,410.00</i>	<i>200.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>11,691.36</b>	<b>35,988.02</b>	<b>8,169.73</b>	<b>975.20</b>
<i>Departmental</i>	<i>9,474.93</i>	<i>33,870.84</i>	<i>4,043.38</i>	<i>975.20</i>
General government	75.00	21,488.36	—	226.95
Protection of persons and property	200.00	70.28	—	56.00
Health and sanitation	1,428.00	505.73	—	—
Highways	7,321.45	9,557.93	4,043.38	441.30
Charities	—	—	—	—
Schools	251.23	2,248.54	—	250.95
Libraries	—	—	—	—
Recreation	199.25	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,216.43</i>	<i>2,117.18</i>	<i>4,126.35</i>	<i>—</i>
Electric light	—	540.00	4,126.35	—
Water	2,216.43	1,577.18	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>7,805.00</b>	<b>46,250.00</b>	<b>25,570.00</b>	<b>32,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,805.00</i>	<i>6,250.00</i>	<i>2,170.00</i>	<i>2,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>40,000.00</i>	<i>23,400.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>13.31</b>	<b>2,094.09</b>	<b>1,636.42</b>	<b>1,189.52</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>13.31</i>	<i>2,094.09</i>	<i>1,636.42</i>	<i>1,189.52</i>
<b>Refunds</b>	<b>15.21</b>	<b>95.75</b>	<b>118.94</b>	<b>110.84</b>
<b>Agency, trust, and investment</b>	<b>23,471.06</b>	<b>13,928.14</b>	<b>5,532.29</b>	<b>10,817.78</b>
<i>Taxes and licenses for State</i>	<i>6,038.38</i>	<i>3,062.17</i>	<i>2,040.00</i>	<i>2,040.00</i>
<i>Taxes for county</i>	<i>15,685.69</i>	<i>3,222.05</i>	<i>2,860.98</i>	<i>2,860.98</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,746.99</i>	<i>7,643.92</i>	<i>631.31</i>	<i>5,916.80</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$72,413.12	\$85,900.37	\$56,790.58	\$56,319.62
Permanent debt (except from sinking funds)	7,805.00	6,250.00	<sup>1</sup> 2,170.00	<sup>2</sup> 2,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,691.36	35,988.02	8,169.73	975.20
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	40,000.00	23,400.00	30,000.00
Transfers (except to sinking funds) and refunds	28.52	2,189.84	1,755.36	1,300.36
Agency, trust, and investment	23,471.06	13,928.14	5,532.29	10,817.78
<b>Total payments</b>	<b>\$115,409.06</b>	<b>\$184,256.37</b>	<b>\$97,817.96</b>	<b>\$101,912.96</b>
Balance on hand, including funds	73,994.19	20,110.04	4,177.32	6,038.79
<b>GRAND TOTAL</b>	<b>\$189,403.25</b>	<b>\$204,366.41</b>	<b>\$101,995.28</b>	<b>\$107,951.75</b>

<sup>1</sup> Includes \$750 paid from offsets to outlays.<sup>2</sup> Includes \$500 paid from offsets to outlays.



TABLE I. — *Summary of Financial Transactions.* Towns.

RECEIPTS.	Brookfield POPULATION 1,401	Russell POPULATION 1,398	Sudbury POPULATION 1,394	West Newbury POPULATION 1,337
<b>REVENUE.</b>	<b>\$66,180.30</b>	<b>\$102,746.36</b>	<b>\$79,308.95</b>	<b>\$59,174.82</b>
<b>General</b>	<b>56,666.37</b>	<b>91,257.50</b>	<b>74,654.90</b>	<b>55,145.98</b>
<i>Taxes</i>	<i>47,832.38</i>	<i>88,399.69</i>	<i>63,754.38</i>	<i>45,270.47</i>
Property, poll, and income	44,075.48	66,081.10	61,934.60	44,639.43
Corporation, bank, etc.	3,756.90	22,318.59	1,819.78	631.04
<i>Licenses and permits</i>	<i>135.75</i>	<i>137.00</i>	<i>204.20</i>	<i>74.50</i>
<i>Fines and forfeits</i>	<i>200.00</i>	<i>736.30</i>	<i>1,658.60</i>	<i>10.00</i>
<i>Grants and gifts</i>	<i>8,498.24</i>	<i>1,984.51</i>	<i>9,037.72</i>	<i>9,791.01</i>
For expenses	8,498.24	1,984.51	9,037.72	9,791.01
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>9,513.93</b>	<b>11,488.86</b>	<b>4,654.05</b>	<b>4,028.84</b>
<i>Special assessments</i>	<i>37.70</i>	<i>—</i>	<i>53.50</i>	<i>147.95</i>
To meet expenses	37.70	—	53.50	117.95
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>2,633.19</i>	<i>802.08</i>	<i>804.58</i>	<i>2,516.89</i>
General government	774.50	67.90	44.23	115.50
Protection of persons and property	474.39	47.47	362.85	192.42
Health and sanitation	—	—	—	—
Highways	—	543.98	—	222.53
Charities	834.00	—	96.94	263.21
Soldiers' benefits	264.00	117.00	72.00	572.00
Schools	218.00	—	194.56	1,130.48
Libraries	68.30	13.10	34.00	20.50
Recreation	—	—	—	—
Unclassified	—	12.63	—	.25
<i>Public service enterprises</i>	<i>4,237.44</i>	<i>9,768.60</i>	<i>115.00</i>	<i>—</i>
Electric light	—	4,965.79	—	—
Water	4,237.44	4,802.81	115.00	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>815.39</i>	<i>161.70</i>	<i>277.25</i>	<i>—</i>
<i>Interest</i>	<i>1,790.21</i>	<i>756.48</i>	<i>3,403.72</i>	<i>1,364.00</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,214.93	—	2,125.41	491.80
All other	575.28	756.48	1,278.31	872.20
<b>NON-REVENUE.</b>	<b>\$39,775.65</b>	<b>\$122,247.26</b>	<b>\$56,718.24</b>	<b>\$65,988.52</b>
<b>Offsets to outlays</b>	<b>4,429.42</b>	<b>7,331.55</b>	<b>8,000.00</b>	<b>8,562.42</b>
<i>Departmental</i>	<i>4,429.42</i>	<i>6,916.55</i>	<i>8,000.00</i>	<i>8,562.42</i>
Public service enterprises	—	415.00	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>25,000.00</b>	<b>103,000.00</b>	<b>40,000.00</b>	<b>52,000.00</b>
Loans, general purposes	—	12,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	25,000.00	91,000.00	40,000.00	52,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>172.94</b>	<b>426.39</b>
From sinking funds	—	—	—	—
All other	—	—	172.94	426.39
<b>Refunds</b>	<b>24.69</b>	<b>121.35</b>	<b>83.02</b>	<b>5.17</b>
<b>Agency, trust, and investment</b>	<b>10,321.54</b>	<b>11,794.36</b>	<b>8,462.28</b>	<b>4,994.54</b>
Taxes and licenses for State	1,785.00	5,372.20	2,890.00	1,615.00
Taxes for county	2,036.00	6,340.67	3,043.04	2,264.94
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	6,500.54	81.49	2,529.24	1,114.60
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$70,609.72	\$110,077.91	\$87,308.95	\$67,737.24
Premiums	—	—	—	—
Municipal indebtedness	25,000.00	103,000.00	40,000.00	52,000.00
Transfers and refunds	24.69	121.35	255.96	431.56
Agency, trust, and investment	10,321.54	11,794.36	8,462.28	4,994.54
<b>Total receipts</b>	<b>\$105,955.95</b>	<b>\$224,993.62</b>	<b>\$136,027.19</b>	<b>\$125,163.34</b>
Balance on hand, including funds	13,997.32	27,192.38	23,129.37	3,957.80
<b>GRAND TOTAL</b>	<b>\$119,953.27</b>	<b>\$252,186.00</b>	<b>\$159,156.56</b>	<b>\$129,121.14</b>

Graded According to Population of 1925 — Continued.

PAYMENTS.	Brookfield POPULATION 1,401	Russell POPULATION 1,398	Sudbury POPULATION 1,394	West Newbury POPULATION 1,337
Maintenance . . . . .	\$53,982.93	\$68,791.81	\$60,124.99	\$51,277.09
<i>Departmental</i> . . . . .	<i>50,213.64</i>	<i>62,440.10</i>	<i>59,782.80</i>	<i>51,272.09</i>
General government . . . . .	4,109.94	5,990.26	3,523.50	3,916.18
Protection of persons and property . . . . .	3,118.09	1,329.89	3,641.05	2,873.20
Health and sanitation . . . . .	1,089.84	1,417.27	1,020.32	1,646.77
Highways . . . . .	10,859.70	17,183.07	18,151.82	11,927.59
Charities . . . . .	2,206.11	1,951.43	2,953.17	2,877.44
Soldiers' benefits . . . . .	492.00	72.00	72.00	805.00
Schools . . . . .	24,295.19	31,745.82	27,239.77	25,346.98
Libraries . . . . .	1,753.59	695.25	1,557.78	957.33
Recreation . . . . .	140.10	45.00	—	107.01
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	2,149.08	2,010.11	1,623.39	814.59
<i>Public service enterprises</i> . . . . .	<i>2,431.36</i>	<i>5,844.83</i>	<i>64.94</i>	—
Electric light . . . . .	—	4,008.96	—	—
Water . . . . .	2,431.36	1,835.97	64.94	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>1,337.93</i>	<i>506.78</i>	<i>277.25</i>	—
<i>Administration of trust funds</i> . . . . .	—	—	—	5.00
Interest . . . . .	1,892.84	8,441.77	3,061.86	1,612.66
<i>Loans, general purposes</i> . . . . .	<i>1,852.84</i>	<i>5,949.78</i>	<i>3,061.86</i>	<i>1,612.66</i>
<i>Loans, public service enterprises</i> . . . . .	<i>40.00</i>	<i>2,491.99</i>	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
Outlays . . . . .	15,505.46	34,202.56	17,130.43	12,618.76
<i>Departmental</i> . . . . .	<i>15,505.46</i>	<i>31,562.84</i>	<i>16,552.09</i>	<i>12,618.76</i>
General government . . . . .	146.50	409.08	—	—
Protection of persons and property . . . . .	9,526.55	136.00	—	112.64
Health and sanitation . . . . .	205.48	—	—	—
Highways . . . . .	5,130.93	19,394.29	16,552.09	12,506.12
Charities . . . . .	—	—	—	—
Schools . . . . .	36.00	9,697.36	—	—
Libraries . . . . .	460.00	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	1,926.11	—	—
<i>Public service enterprises</i> . . . . .	—	<i>2,639.72</i>	<i>578.34</i>	—
Electric light . . . . .	—	314.92	—	—
Water . . . . .	—	2,324.80	578.34	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	35,550.00	106,100.00	48,000.00	47,000.00
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	<i>5,550.00</i>	<i>11,100.00</i>	<i>5,000.00</i>	<i>2,500.00</i>
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>30,000.00</i>	<i>95,000.00</i>	<i>43,000.00</i>	<i>44,500.00</i>
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
Transfers . . . . .	—	—	172.94	426.39
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	—	—	172.94	426.39
Refunds . . . . .	24.69	121.35	83.02	5.17
Agency, trust, and investment . . . . .	11,022.47	11,794.36	6,635.29	4,816.12
<i>Taxes and licenses for State</i> . . . . .	<i>1,785.00</i>	<i>5,372.20</i>	<i>2,890.00</i>	<i>1,615.00</i>
<i>Taxes for county</i> . . . . .	<i>2,036.00</i>	<i>6,340.67</i>	<i>3,043.04</i>	<i>2,264.94</i>
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	<i>7,201.47</i>	<i>81.49</i>	<i>702.25</i>	<i>936.18</i>
<i>All other</i> . . . . .	—	—	—	—
RECAPITULATION.				
Maintenance and interest . . . . .	\$55,875.77	\$77,233.58	\$63,186.85	\$52,889.75
Permanent debt (except from sinking funds) . . . . .	5,550.00	11,100.00	5,000.00	2,500.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	15,505.46	34,202.56	17,130.43	12,618.76
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	30,000.00	95,000.00	43,000.00	44,500.00
Transfers (except to sinking funds) and refunds . . . . .	24.69	121.35	255.96	431.56
Agency, trust, and investment . . . . .	11,022.47	11,794.36	6,635.29	4,816.12
<b>Total payments</b> . . . . .	<b>\$117,978.39</b>	<b>\$229,451.85</b>	<b>\$135,208.53</b>	<b>\$117,756.19</b>
Balance on hand, including funds . . . . .	1,974.88	22,734.15	23,948.03	11,364.95
<b>GRAND TOTAL</b> . . . . .	<b>\$119,953.27</b>	<b>\$252,186.00</b>	<b>\$159,156.56</b>	<b>\$129,121.14</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Erving POPULATION 1,334	Lynnfield POPULATION 1,331	Oak Bluffs POPULATION 1,314	West Brookfield POPULATION 1,314
<b>REVENUE.</b>	<b>\$78,701.58</b>	<b>\$89,501.01</b>	<b>\$119,878.17</b>	<b>\$65,378.80</b>
<b>General</b>	<b>74,914.44</b>	<b>85,491.77</b>	<b>114,480.36</b>	<b>55,399.62</b>
<i>Taxes</i>	<i>66,269.74</i>	<i>80,199.48</i>	<i>112,519.25</i>	<i>43,728.01</i>
Property, poll, and income	49,675.97	78,618.82	111,093.00	41,398.97
Corporation, bank, etc.	16,593.77	1,580.66	1,426.25	2,329.04
<i>Licenses and permits</i>	<i>42.50</i>	<i>238.50</i>	<i>1,139.50</i>	<i>31.50</i>
<i>Fines and forfeits</i>	<i>190.50</i>	<i>268.50</i>	<i>127.72</i>	<i>233.95</i>
<i>Grants and gifts</i>	<i>8,411.70</i>	<i>4,735.29</i>	<i>693.89</i>	<i>11,416.16</i>
For expenses	8,411.70	4,675.52	693.89	11,412.21
For outlays	—	109.77	—	3.95
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>3,787.14</b>	<b>4,009.24</b>	<b>5,397.81</b>	<b>9,979.18</b>
<i>Special assessments</i>	<i>254.93</i>	<i>63.00</i>	—	<i>99.70</i>
To meet expenses	—	63.00	—	99.70
To meet outlays	254.93	—	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>2,515.67</i>	<i>2,085.02</i>	<i>3,537.03</i>	<i>1,548.81</i>
General government	911.50	379.40	111.60	521.00
Protection of persons and property	160.27	431.52	51.55	134.35
Health and sanitation	—	—	176.43	—
Highways	45.10	2.73	342.52	5.30
Charities	642.57	572.00	1,870.00	15.00
Soldiers' benefits	61.25	168.00	—	248.50
Schools	585.71	461.83	43.74	357.64
Libraries	75.00	62.40	374.94	101.02
Recreation	—	—	563.75	—
Unclassified	34.27	7.14	2.50	166.00
<i>Public service enterprises</i>	—	—	—	<i>6,032.74</i>
Electric light	—	—	—	—
Water	—	—	—	6,032.74
All other	—	—	—	—
<i>Cemeteries</i>	<i>43.00</i>	<i>476.75</i>	<i>196.00</i>	<i>479.25</i>
<i>Interest</i>	<i>973.54</i>	<i>1,384.47</i>	<i>1,664.78</i>	<i>1,818.68</i>
On sinking funds	—	—	—	—
On trust and investment funds	61.67	537.20	845.29	1,170.57
All other	911.87	847.27	819.49	648.11
<b>NON-REVENUE.</b>	<b>\$27,647.17</b>	<b>\$88,111.71</b>	<b>\$77,825.64</b>	<b>\$60,726.19</b>
<b>Offsets to outlays</b>	<b>845.67</b>	<b>8,392.33</b>	—	<b>14,407.54</b>
<i>Departmental</i>	<i>845.67</i>	<i>8,392.33</i>	—	<i>14,407.54</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>15,057.00</b>	<b>68,000.00</b>	<b>60,000.00</b>	<b>40,000.00</b>
<i>Loans, general purposes</i>	—	<i>8,000.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>60,000.00</i>	<i>60,000.00</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>57.00</i>	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>319.00</b>	<b>332.23</b>	<b>396.53</b>	<b>218.23</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	319.00	332.23	396.53	218.23
<b>Refunds</b>	<b>8.40</b>	<b>521.04</b>	<b>146.41</b>	<b>4.39</b>
<b>Agency, trust, and investment</b>	<b>11,417.10</b>	<b>10,866.11</b>	<b>17,282.70</b>	<b>6,096.03</b>
<i>Taxes and licenses for State</i>	<i>3,404.26</i>	<i>3,570.00</i>	<i>4,675.00</i>	<i>1,955.00</i>
<i>Taxes for county</i>	<i>7,923.99</i>	<i>5,006.71</i>	<i>12,150.77</i>	<i>2,230.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>88.85</i>	<i>2,289.40</i>	<i>456.93</i>	<i>1,911.03</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$79,547.25	\$97,893.34	\$119,878.17	\$79,786.34
Premiums	—	—	—	—
Municipal indebtedness	15,057.00	68,000.00	60,000.00	40,000.00
Transfers and refunds	327.40	853.27	542.94	222.62
Agency, trust, and investment	11,417.10	10,866.11	17,282.70	6,096.03
<b>Total receipts</b>	<b>\$106,348.75</b>	<b>\$177,612.72</b>	<b>\$197,703.81</b>	<b>\$126,104.99</b>
Balance on hand, including funds	19,919.59	7,735.61	20,334.69	15,496.42
<b>GRAND TOTAL</b>	<b>\$126,268.34</b>	<b>\$185,348.33</b>	<b>\$218,038.50</b>	<b>\$141,601.41</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Erving POPULATION 1,334	Lynnfield POPULATION 1,331	Oak Bluffs POPULATION 1,314	West Brookfield POPULATION 1,314
<b>Maintenance</b> . . . . .	<b>\$58,833.85</b>	<b>\$74,025.30</b>	<b>\$90,067.05</b>	<b>\$54,612.10</b>
<i>Departmental</i> . . . . .	<i>58,604.19</i>	<i>72,994.15</i>	<i>88,983.15</i>	<i>49,841.64</i>
General government . . . . .	4,113.59	7,151.67	7,200.10	4,703.14
Protection of persons and property . . . . .	1,363.35	10,766.98	10,763.22	3,328.81
Health and sanitation . . . . .	2,618.33	1,150.37	7,498.56	921.09
Highways . . . . .	7,780.67	15,518.86	16,050.78	11,971.10
Charities . . . . .	4,964.33	1,372.58	10,328.53	1,803.37
Soldiers' benefits . . . . .	—	138.00	48.00	608.90
Schools . . . . .	35,718.54	34,840.23	26,530.47	22,738.49
Libraries . . . . .	901.61	1,478.39	1,162.92	2,023.46
Recreation . . . . .	90.23	193.15	8,538.07	315.71
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,053.54	383.92	862.50	1,427.57
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,908.89</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	3,872.89
All other . . . . .	—	—	—	36.00
<i>Cemeteries</i> . . . . .	<i>229.66</i>	<i>1,031.15</i>	<i>1,083.90</i>	<i>861.57</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>881.25</b>	<b>2,492.43</b>	<b>3,390.01</b>	<b>2,434.71</b>
<i>Loans, general purposes</i> . . . . .	<i>881.25</i>	<i>2,492.43</i>	<i>3,390.01</i>	<i>1,542.21</i>
<i>Loans, public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>892.50</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>3,926.25</b>	<b>19,770.49</b>	<b>20,502.94</b>	<b>18,657.82</b>
<i>Departmental</i> . . . . .	<i>3,016.70</i>	<i>19,770.49</i>	<i>20,257.90</i>	<i>18,657.82</i>
General government . . . . .	—	2,101.00	747.50	—
Protection of persons and property . . . . .	—	—	11,927.94	7.90
Health and sanitation . . . . .	—	—	956.70	—
Highways . . . . .	2,897.40	17,290.31	517.00	18,457.42
Charities . . . . .	—	—	—	—
Schools . . . . .	—	379.18	4,940.86	192.50
Libraries . . . . .	—	—	—	—
Recreation . . . . .	119.30	—	1,167.90	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>909.55</i>	<i>—</i>	<i>245.04</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>19,000.00</b>	<b>65,000.00</b>	<b>70,550.00</b>	<b>43,000.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>4,000.00</i>	<i>5,000.00</i>	<i>10,550.00</i>	<i>3,000.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>15,000.00</i>	<i>60,000.00</i>	<i>60,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>319.00</b>	<b>332.23</b>	<b>396.53</b>	<b>218.23</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>319.00</i>	<i>332.23</i>	<i>396.53</i>	<i>218.23</i>
<b>Refunds</b> . . . . .	<b>8.40</b>	<b>521.04</b>	<b>146.41</b>	<b>4.39</b>
<b>Agency, trust, and investment</b> . . . . .	<b>11,759.77</b>	<b>10,769.94</b>	<b>17,731.46</b>	<b>6,392.18</b>
<i>Taxes and licenses for State</i> . . . . .	<i>3,404.26</i>	<i>3,570.00</i>	<i>4,675.00</i>	<i>1,955.00</i>
<i>Taxes for county</i> . . . . .	<i>7,923.99</i>	<i>5,006.71</i>	<i>12,150.77</i>	<i>2,230.00</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>431.52</i>	<i>2,193.23</i>	<i>905.69</i>	<i>2,207.18</i>
<i>All other</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$59,715.10	\$176,517.73	\$93,457.06	\$57,046.81
Permanent debt (except from sinking funds) . . . . .	4,000.00	5,000.00	10,550.00	3,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	3,926.25	19,770.49	20,502.94	18,657.82
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	15,000.00	60,000.00	60,000.00	40,000.00
Transfers (except to sinking funds) and refunds . . . . .	327.40	853.27	542.94	222.62
Agency, trust, and investment . . . . .	11,759.77	10,769.94	17,731.46	6,392.18
<b>Total payments</b> . . . . .	<b>\$94,728.52</b>	<b>\$172,911.43</b>	<b>\$202,784.40</b>	<b>\$125,319.43</b>
Balance on hand, including funds . . . . .	31,539.82	12,436.90	15,254.10	16,281.98
<b>GRAND TOTAL</b> . . . . .	<b>\$126,268.34</b>	<b>\$185,348.33</b>	<b>\$218,038.50</b>	<b>\$141,601.41</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Carver POPULATION 1,306	Lincoln POPULATION 1,306	Sunderland POPULATION 1,290	Marion POPULATION 1,271
<b>REVENUE.</b>	<b>\$72,159.95</b>	<b>\$100,256.13</b>	<b>\$47,044.01</b>	<b>\$156,841.97</b>
<b>General</b>	<b>67,329.38</b>	<b>75,980.48</b>	<b>45,128.64</b>	<b>130,370.92</b>
<i>Taxes</i>	<i>55,351.51</i>	<i>65,148.43</i>	<i>34,890.65</i>	<i>128,027.74</i>
Property, poll, and income	49,432.02	63,111.13	34,304.62	124,485.84
Corporation, bank, etc.	5,919.49	2,037.30	586.03	3,541.90
<i>Licenses and permits</i>	<i>113.00</i>	<i>5.00</i>	<i>24.50</i>	<i>69.50</i>
<i>Fines and forfeits</i>	<i>689.00</i>	<i>762.20</i>	<i>20.00</i>	<i>271.95</i>
<i>Grants and gifts</i>	<i>11,175.87</i>	<i>10,064.85</i>	<i>10,193.49</i>	<i>2,001.73</i>
For expenses	11,175.87	10,064.85	10,145.72	2,001.73
For outlays	—	—	47.77	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>4,830.57</b>	<b>24,275.65</b>	<b>1,915.37</b>	<b>26,471.05</b>
<i>Special assessments</i>	<i>1,262.44</i>	—	138.31	—
To meet expenses	900.83	—	138.31	—
To meet outlays	361.61	—	—	—
<i>Privileges</i>	—	—	—	964.60
<i>Departmental</i>	<i>2,419.64</i>	<i>4,418.39</i>	<i>997.89</i>	<i>7,425.61</i>
General government	115.60	92.00	75.00	128.50
Protection of persons and property	175.53	510.13	50.25	987.27
Health and sanitation	—	691.00	128.68	4,023.92
Highways	24.84	687.00	111.32	209.12
Charities	618.66	—	547.34	1,123.44
Soldiers' benefits	276.00	—	—	408.00
Schools	1,174.61	2,376.39	60.00	256.56
Libraries	23.15	42.12	—	—
Recreation	—	—	—	287.80
Unclassified	11.25	19.75	25.30	1.00
<i>Public service enterprises</i>	—	<i>12,772.41</i>	—	<i>17,162.93</i>
Electric light	—	—	—	—
Water	—	12,772.41	—	17,162.93
All other	—	—	—	—
<i>Cemeteries</i>	<i>734.78</i>	<i>75.00</i>	<i>351.64</i>	—
<i>Interest</i>	<i>413.71</i>	<i>7,009.85</i>	<i>427.53</i>	<i>917.91</i>
On sinking funds	—	2,259.49	—	—
On trust and investment funds	61.67	3,952.31	360.02	50.00
All other	352.04	798.05	67.51	867.91
<b>NON-REVENUE.</b>	<b>\$41,249.45</b>	<b>\$104,600.59</b>	<b>\$32,348.52</b>	<b>\$53,590.37</b>
<b>Offsets to outlays</b>	—	—	<b>3,000.00</b>	—
<i>Departmental</i>	—	—	<i>3,000.00</i>	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>30,000.00</b>	<b>72,000.00</b>	<b>20,000.00</b>	<b>40,000.00</b>
<i>Loans, general purposes</i>	—	<i>7,000.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>65,000.00</i>	<i>20,000.00</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>40.56</b>	<b>9,978.62</b>	<b>360.02</b>	—
<i>From sinking funds</i>	—	<i>12,000.00</i>	—	—
<i>All other</i>	40.56	7,978.62	360.02	—
<b>Refunds</b>	<b>17.04</b>	<b>98.23</b>	<b>30.34</b>	<b>43.45</b>
<b>Agency, trust, and investment</b>	<b>11,191.85</b>	<b>22,523.74</b>	<b>8,958.16</b>	<b>13,546.92</b>
<i>Taxes and licenses for State</i>	<i>3,400.13</i>	<i>3,666.74</i>	<i>1,790.73</i>	<i>5,100.00</i>
<i>Taxes for county</i>	<i>5,631.28</i>	<i>3,848.56</i>	<i>3,262.82</i>	<i>8,446.92</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,394.69</i>	<i>15,008.44</i>	<i>3,904.61</i>	—
<i>All other</i>	<i>765.75</i>	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$72,159.95	\$100,256.13	\$50,044.01	\$156,841.97
Premiums	—	—	—	—
Municipal indebtedness	30,000.00	72,000.00	20,000.00	40,000.00
Transfers and refunds	57.60	10,076.85	390.36	43.45
Agency, trust, and investment	11,191.85	22,523.74	8,958.16	13,546.92
<b>Total receipts</b>	<b>\$113,409.40</b>	<b>\$204,856.72</b>	<b>\$79,392.53</b>	<b>\$210,432.34</b>
<i>Balance on hand, including funds</i>	<i>16,526.30</i>	<i>22,696.37</i>	<i>12,142.04</i>	<i>38,505.70</i>
<b>GRAND TOTAL</b>	<b>\$129,935.70</b>	<b>\$227,553.09</b>	<b>\$91,534.57</b>	<b>\$248,938.04</b>

<sup>1</sup> From investment fund.

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Carver POPULATION 1,306	Lincoln POPULATION 1,306	Sunderland POPULATION 1,290	Marion POPULATION 1,271
<b>Maintenance</b>	<b>\$61,955.18</b>	<b>\$79,790.10</b>	<b>\$43,769.02</b>	<b>\$112,487.15</b>
<i>Departmental</i>	<i>60,920.79</i>	<i>75,312.59</i>	<i>43,000.28</i>	<i>103,028.26</i>
General government	4,364.30	6,153.40	1,457.28	11,494.09
Protection of persons and property	3,368.57	6,140.20	514.43	12,027.02
Health and sanitation	2,373.33	2,863.57	1,186.17	11,397.23
Highways	15,308.72	19,494.46	8,076.55	29,069.17
Charities	3,023.76	1,459.46	3,164.39	4,600.64
Soldiers' benefits	456.00	—	—	564.00
Schools	31,084.98	35,248.82	27,578.30	30,601.69
Libraries	262.10	1,562.54	835.16	300.00
Recreation	314.46	1,577.08	7.00	1,268.91
Pensions	—	—	—	266.00
Unclassified	364.57	813.06	181.00	1,439.51
<i>Public service enterprises</i>	<i>—</i>	<i>3,608.11</i>	<i>—</i>	<i>9,358.89</i>
Electric light	—	—	—	—
Water	—	3,608.11	—	9,335.80
All other	—	—	—	23.09
<i>Cemeteries</i>	<i>1,034.39</i>	<i>869.40</i>	<i>768.74</i>	<i>100.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>909.44</b>	<b>3,803.60</b>	<b>2,421.37</b>	<b>3,986.86</b>
<i>Loans, general purposes</i>	<i>909.44</i>	<i>1,429.55</i>	<i>2,421.37</i>	<i>915.14</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,374.25</i>	<i>—</i>	<i>3,071.72</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>3,338.75</b>	<b>16,187.75</b>	<b>4,095.55</b>	<b>20,743.12</b>
<i>Departmental</i>	<i>3,338.75</i>	<i>14,324.92</i>	<i>4,095.55</i>	<i>7,348.49</i>
General government	—	—	95.55	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	3,000.00	14,324.92	4,000.00	3,031.75
Charities	—	—	—	—
Schools	338.75	—	—	3,716.74
Libraries	—	—	—	—
Recreation	—	—	—	600.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>1,862.83</i>	<i>—</i>	<i>13,394.63</i>
Electric light	—	—	—	—
Water	—	1,862.83	—	13,394.63
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>32,000.00</b>	<b>67,245.39</b>	<b>23,250.00</b>	<b>54,742.50</b>
<i>From sinking funds</i>	<i>—</i>	<i>1,200.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>5,000.00</i>	<i>3,250.00</i>	<i>14,742.50</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>60,000.00</i>	<i>20,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>245.39</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>40.56</b>	<b>9,978.62</b>	<b>360.02</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>827.00</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>40.56</i>	<i>9,151.62</i>	<i>360.02</i>	<i>—</i>
<b>Refunds</b>	<b>17.04</b>	<b>98.23</b>	<b>30.34</b>	<b>43.45</b>
<b>Agency, trust, and investment</b>	<b>11,212.96</b>	<b>15,322.33</b>	<b>8,905.19</b>	<b>13,555.02</b>
<i>Taxes and licenses for State</i>	<i>3,400.13</i>	<i>3,666.74</i>	<i>1,790.73</i>	<i>5,100.00</i>
<i>Taxes for county</i>	<i>5,631.28</i>	<i>3,848.56</i>	<i>3,262.82</i>	<i>8,446.92</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,415.80</i>	<i>7,807.03</i>	<i>3,851.64</i>	<i>8.10</i>
<i>All other</i>	<i>765.75</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$62,864.62	\$83,593.70	\$46,190.39	\$116,474.01
Permanent debt (except from sinking funds)	2,000.00	5,000.00	3,250.00	14,742.50
Sinking fund requirements from revenue	—	827.00	—	—
Outlays	3,338.75	16,187.75	4,095.55	20,743.12
Permanent debt from sinking funds	—	1,200.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	60,245.39	20,000.00	40,000.00
Transfers (except to sinking funds) and refunds	57.60	9,249.85	390.36	43.45
Agency, trust, and investment	11,212.96	15,322.33	8,905.19	13,555.02
<b>Total payments</b>	<b>\$109,473.93</b>	<b>\$192,426.02</b>	<b>\$82,831.49</b>	<b>\$205,558.10</b>
<i>Balance on hand, including funds</i>	<i>20,461.77</i>	<i>35,127.07</i>	<i>8,703.08</i>	<i>43,379.94</i>
<b>GRAND TOTAL</b>	<b>\$129,935.70</b>	<b>\$227,553.09</b>	<b>\$91,534.57</b>	<b>\$248,938.04</b>

<sup>1</sup> From investment fund.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Southwick POPULATION 1,267	Edgartown POPULATION 1,235	Whately POPULATION 1,229	Clarksburg POPULATION 1,222
REVENUE.	\$80,950.54	\$86,831.22	\$51,869.25	\$36,478.85
<b>General</b>	<b>57,914.97</b>	<b>84,010.90</b>	<b>49,401.83</b>	<b>35,348.69</b>
Taxes . . . . .	43,383.57	83,160.61	38,407.48	30,406.77
Property, poll, and income	41,522.84	81,926.02	37,758.05	26,308.93
Corporation, bank, etc.	1,860.73	1,234.59	649.43	4,097.84
Licenses and permits	57.00	99.52	56.00	51.00
Fines and forfeits	221.50	150.00	550.00	—
Grants and gifts	14,252.90	600.77	10,388.35	4,890.92
For expenses	14,252.90	600.77	10,388.35	4,890.92
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>23,035.57</b>	<b>2,820.32</b>	<b>2,467.42</b>	<b>1,130.16</b>
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	—	1,116.00	—	—
Departmental	655.17	629.88	1,522.43	937.07
General government	171.00	69.75	10.25	—
Protection of persons and property	14.34	19.88	41.61	8.78
Health and sanitation	—	—	905.36	—
Highways	219.75	—	—	335.30
Charities	102.00	1.00	399.67	556.29
Soldiers' benefits	120.00	66.00	84.00	—
Schools	6.80	194.00	67.64	36.75
Libraries	21.28	279.25	4.90	—
Recreation	—	—	—	—
Unclassified	—	—	9.00	—
Public service enterprises	18,545.77	—	—	—
Electric light	18,545.77	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	718.22	481.00	145.13	—
Interest	3,116.41	593.44	799.86	193.09
On sinking funds	—	—	—	—
On trust and investment funds	959.11	119.13	105.75	—
All other	2,157.30	474.31	694.11	193.09
NON-REVENUE.	\$102,518.19	\$38,999.94	\$65,956.23	\$52,742.38
<b>Offsets to outlays</b>	<b>4,000.00</b>	<b>3,850.00</b>	<b>10,000.00</b>	<b>9,168.76</b>
Departmental	4,000.00	3,850.00	10,000.00	9,168.76
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>87,181.40</b>	<b>18,000.00</b>	<b>49,518.53</b>	<b>39,500.00</b>
Loans, general purposes	66,000.00	—	—	3,500.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	9,000.00
Temporary loans (including revenue loans)	20,000.00	18,000.00	48,000.00	27,000.00
Unpaid warrants or orders, current year	—	—	1,518.53	—
Premiums	1,181.40	—	—	—
<b>Transfers</b>	<b>2,559.34</b>	<b>—</b>	<b>83.25</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	2,559.34	—	83.25	—
<b>Refunds</b>	<b>41.25</b>	<b>152.28</b>	<b>6.80</b>	<b>99.99</b>
<b>Agency, trust, and investment</b>	<b>8,736.20</b>	<b>16,997.66</b>	<b>6,347.65</b>	<b>3,973.63</b>
Taxes and licenses for State	2,295.41	4,263.65	1,785.00	1,362.86
Taxes for county	2,717.43	11,046.10	3,262.82	2,610.77
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,723.36	1,687.91	1,299.83	—
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$84,950.54	\$90,681.22	\$61,869.25	\$45,647.61
Premiums	1,181.40	—	—	—
Municipal indebtedness	86,000.00	18,000.00	49,518.53	39,500.00
Transfers and refunds	2,600.59	152.28	90.05	99.99
Agency, trust, and investment	8,736.20	16,997.66	6,347.65	3,973.63
<b>Total receipts</b>	<b>\$183,468.73</b>	<b>\$125,831.16</b>	<b>\$117,825.48</b>	<b>\$89,221.23</b>
Balance on hand, including funds	23,881.30	25,403.06	954.57	11,630.12
<b>GRAND TOTAL</b>	<b>\$206,850.03</b>	<b>\$151,234.22</b>	<b>\$118,780.05</b>	<b>\$100,851.35</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Southwick POPULATION 1,267	Edgartown POPULATION 1,235	Whately POPULATION 1,229	Clarksburg POPULATION 1,222
<b>Maintenance</b>	<b>\$66,338.38</b>	<b>\$56,947.90</b>	<b>\$45,844.49</b>	<b>\$31,185.48</b>
<i>Departmental</i>	<i>56,431.17</i>	<i>55,876.91</i>	<i>45,535.57</i>	<i>31,175.48</i>
General government	4,194.48	5,518.91	2,546.62	1,397.80
Protection of persons and property	1,714.97	9,043.27	815.66	673.25
Health and sanitation	1,588.71	1,544.25	1,394.23	435.90
Highways	15,969.98	5,697.38	11,253.74	4,842.02
Charities	834.37	5,863.39	2,101.66	3,493.53
Soldiers' benefits	120.00	326.65	72.00	—
Schools	30,011.40	23,333.94	26,832.62	20,089.73
Libraries	520.86	1,530.18	250.70	75.00
Recreation	50.00	299.78	10.00	—
Pensions	—	—	—	—
Unclassified	1,426.40	2,719.16	258.34	168.25
<i>Public service enterprises</i>	<i>8,653.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	8,653.00	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,208.21</i>	<i>1,070.99</i>	<i>308.92</i>	<i>10.00</i>
<i>Administration of trust funds</i>	<i>46.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>2,328.78</b>	<b>3,553.08</b>	<b>1,975.62</b>	<b>1,419.79</b>
<i>Loans, general purposes</i>	<i>692.78</i>	<i>3,553.08</i>	<i>1,975.62</i>	<i>1,419.79</i>
<i>Loans, public service enterprises</i>	<i>1,636.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>55,082.14</b>	<b>19,137.76</b>	<b>14,279.00</b>	<b>22,944.67</b>
<i>Departmental</i>	<i>52,981.98</i>	<i>16,229.76</i>	<i>14,279.00</i>	<i>22,944.67</i>
General government	—	300.00	—	—
Protection of persons and property	—	12,375.30	—	—
Health and sanitation	—	—	—	382.55
Highways	8,295.73	500.00	14,279.00	20,016.90
Charities	—	—	—	—
Schools	44,686.25	3,054.46	—	2,500.59
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	44.63
<i>Public service enterprises</i>	<i>2,100.16</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	2,100.16	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,908.00</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>33,800.00</b>	<b>25,625.00</b>	<b>50,000.00</b>	<b>38,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,800.00</i>	<i>17,625.00</i>	<i>3,000.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>9,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>18,000.00</i>	<i>47,000.00</i>	<i>27,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>2,559.34</b>	<b>—</b>	<b>83.25</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,559.34</i>	<i>—</i>	<i>83.25</i>	<i>—</i>
<b>Refunds</b>	<b>41.25</b>	<b>152.28</b>	<b>6.80</b>	<b>99.99</b>
<b>Agency, trust, and investment</b>	<b>8,842.22</b>	<b>16,997.16</b>	<b>6,347.65</b>	<b>3,973.63</b>
<i>Taxes and licenses for State</i>	<i>2,295.41</i>	<i>4,268.65</i>	<i>1,785.00</i>	<i>1,362.86</i>
<i>Taxes for county</i>	<i>2,717.43</i>	<i>11,046.10</i>	<i>3,262.82</i>	<i>2,610.77</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,829.38</i>	<i>1,687.41</i>	<i>1,299.83</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$68,667.16	\$60,500.98	\$47,820.11	\$32,605.27
Permanent debt (except from sinking funds)	3,800.00	17,625.00	3,000.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	55,082.14	19,137.76	14,279.00	22,944.67
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	9,000.00
Temporary loans	30,000.00	18,000.00	47,000.00	27,000.00
Transfers (except to sinking funds) and refunds	2,600.59	152.28	90.05	99.99
Agency, trust, and investment	8,842.22	16,997.16	6,347.65	3,973.63
<b>Total payments</b>	<b>\$168,992.11</b>	<b>\$122,413.18</b>	<b>\$118,536.81</b>	<b>\$97,623.56</b>
<i>Balance on hand, including funds</i>	<i>37,857.92</i>	<i>28,821.04</i>	<i>243.24</i>	<i>3,227.79</i>
<b>GRAND TOTAL</b>	<b>\$206,850.03</b>	<b>\$151,234.22</b>	<b>\$118,780.05</b>	<b>\$100,851.35</b>

<sup>1</sup> Includes \$125 paid from offsets to outlays.



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Norfolk POPULATION 1,213	West Stockbridge POPULATION 1,212	Stow POPULATION 1,185	Lanesborough POPULATION 1,181
<b>REVENUE.</b>	<b>\$60,538.32</b>	<b>\$48,427.66</b>	<b>\$64,091.26</b>	<b>\$50,685.38</b>
<b>General</b>	<b>59,609.39</b>	<b>47,327.26</b>	<b>58,441.74</b>	<b>48,553.62</b>
Taxes . . . . .	49,759.01	36,751.67	49,663.15	39,847.26
Property, poll, and income	44,699.71	32,139.92	46,526.12	39,541.28
Corporation, bank, etc.	5,059.30	4,611.75	3,137.03	305.98
Licenses and permits	81.00	17.00	6.00	79.00
Fines and forfeits	256.14	629.03	40.00	124.50
Grants and gifts	9,513.24	9,929.56	8,723.39	8,500.86
For expenses	9,513.24	9,929.56	8,723.39	8,450.86
For outlays	—	—	—	50.00
All other	—	—	9.20	2.00
<b>Commercial</b>	<b>928.93</b>	<b>1,100.40</b>	<b>5,649.52</b>	<b>2,131.76</b>
Special assessments	279.10	—	100.40	—
To meet expenses	279.10	—	100.40	—
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	28.42	253.32	1,190.25	819.01
General government	—	10.00	142.00	282.00
Protection of persons and property	24.42	31.99	366.97	37.50
Health and sanitation	—	—	126.00	—
Highways	—	50.00	18.50	65.00
Charities	—	72.00	158.08	40.00
Soldiers' benefits	—	—	96.00	116.00
Schools	—	89.33	239.25	155.61
Libraries	4.00	—	15.20	—
Recreation	—	—	—	—
Unclassified	—	—	28.25	122.90
Public service enterprises	—	—	9.60	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	9.60	—
Cemeteries	—	219.75	365.23	8.65
Interest	621.41	627.33	3,984.04	1,304.10
On sinking funds	—	—	—	—
On trust and investment funds	118.84	—	3,446.47	387.35
All other	502.57	627.33	537.57	916.75
<b>NON-REVENUE.</b>	<b>\$78,305.65</b>	<b>\$67,866.09</b>	<b>\$86,314.38</b>	<b>\$27,634.31</b>
<b>Offsets to outlays</b>	<b>12,497.73</b>	<b>17,727.03</b>	<b>5,000.00</b>	<b>—</b>
Departmental	12,497.73	17,727.03	5,000.00	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>60,000.00</b>	<b>44,000.00</b>	<b>48,709.53</b>	<b>22,000.00</b>
Loans, general purposes	—	—	18,600.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	60,000.00	44,000.00	30,000.00	22,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	109.53	—
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>2,039.77</b>	<b>2.35</b>
From sinking funds	—	—	—	—
All other	—	—	2,039.77	2.35
<b>Refunds</b>	<b>1,767.92</b>	<b>98.45</b>	<b>197.37</b>	<b>159.85</b>
<b>Agency, trust, and investment</b>	<b>4,040.00</b>	<b>6,040.61</b>	<b>30,367.71</b>	<b>5,472.11</b>
Taxes and licenses for State	2,040.00	1,705.46	2,040.00	1,700.00
Taxes for county	2,000.00	3,263.46	2,148.03	3,263.46
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	1,071.69	26,179.68	508.65
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$73,036.05	\$66,154.69	\$69,091.26	\$50,685.38
Premiums	—	—	109.53	—
Municipal indebtedness	60,000.00	44,000.00	48,600.00	22,000.00
Transfers and refunds	1,767.92	98.45	2,237.14	162.20
Agency, trust, and investment	4,040.00	6,040.61	30,367.71	5,472.11
<b>Total receipts</b>	<b>\$138,843.97</b>	<b>\$116,293.75</b>	<b>\$150,405.64</b>	<b>\$78,319.69</b>
Balance on hand, including funds	21,797.12	15,313.59	13,853.45	4,980.47
<b>GRAND TOTAL</b>	<b>\$160,641.09</b>	<b>\$131,607.34</b>	<b>\$164,259.09</b>	<b>\$83,300.16</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Norfolk POPULATION 1,213	West Stockbridge POPULATION 1,212	Stow POPULATION 1,185	Lanesborough POPULATION 1,181
<b>Maintenance</b> . . . . .	<b>\$58,756.25</b>	<b>\$41,804.99</b>	<b>\$46,619.70</b>	<b>\$45,498.43</b>
<i>Departmental</i> . . . . .	<i>58,756.25</i>	<i>41,244.57</i>	<i>45,836.27</i>	<i>45,323.14</i>
General government . . . . .	3,532.20	2,875.54	2,196.70	4,322.77
Protection of persons and property . . . . .	5,799.89	1,728.38	2,231.06	625.44
Health and sanitation . . . . .	1,148.23	650.49	1,148.13	1,110.53
Highways . . . . .	19,686.45	11,762.06	13,006.83	10,643.77
Charities . . . . .	3,054.56	2,014.80	1,773.33	272.00
Soldiers' benefits . . . . .	—	—	252.00	216.00
Schools . . . . .	23,639.32	19,405.47	23,032.60	26,686.88
Libraries . . . . .	441.27	432.86	838.45	312.31
Recreation . . . . .	378.74	300.00	39.60	—
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,075.59	2,074.97	1,317.57	1,133.44
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>7.00</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	7.00	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>560.42</i>	<i>697.58</i>	<i>175.29</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>78.85</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>2,023.72</b>	<b>1,490.69</b>	<b>1,177.37</b>	<b>1,486.65</b>
<i>Loans, general purposes</i> . . . . .	<i>2,023.72</i>	<i>1,490.69</i>	<i>1,177.37</i>	<i>1,486.65</i>
<i>Loans, public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>17,293.89</b>	<b>41,461.73</b>	<b>29,288.70</b>	<b>100.00</b>
<i>Departmental</i> . . . . .	<i>17,293.89</i>	<i>41,361.73</i>	<i>29,245.70</i>	<i>100.00</i>
General government . . . . .	—	—	81.00	—
Protection of persons and property . . . . .	—	6,750.00	—	100.00
Health and sanitation . . . . .	—	124.48	—	—
Highways . . . . .	16,781.39	33,508.38	7,496.45	—
Charities . . . . .	—	—	—	—
Schools . . . . .	512.50	978.87	21,668.25	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>100.00</i>	<i>43.00</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>69,740.00</b>	<b>37,000.00</b>	<b>43,000.00</b>	<b>21,472.50</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>1,300.00</i>	<i>2,000.00</i>	<i>3,000.00</i>	<i>1,472.50</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>68,440.00</i>	<i>35,000.00</i>	<i>40,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>—</b>	<b>—</b>	<b>2,039.77</b>	<b>2.35</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>—</i>	<i>—</i>	<i>2,039.77</i>	<i>2.35</i>
<b>Refunds</b> . . . . .	<b>1,767.92</b>	<b>98.45</b>	<b>197.37</b>	<b>159.85</b>
<b>Agency, trust, and investment</b> . . . . .	<b>4,158.84</b>	<b>6,037.86</b>	<b>31,070.92</b>	<b>5,472.79</b>
<i>Taxes and licenses for State</i> . . . . .	<i>2,040.00</i>	<i>1,705.46</i>	<i>2,040.00</i>	<i>1,700.00</i>
<i>Taxes for county</i> . . . . .	<i>2,000.00</i>	<i>3,263.46</i>	<i>2,148.03</i>	<i>3,263.46</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>118.84</i>	<i>1,068.94</i>	<i>26,882.89</i>	<i>509.33</i>
<i>All other</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$60,779.97	\$43,295.68	\$47,797.07	\$46,985.08
Permanent debt (except from sinking funds) . . . . .	1,300.00	2,000.00	3,000.00	1,472.50
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	17,293.89	41,461.73	29,288.70	100.00
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	68,440.00	35,000.00	40,000.00	20,000.00
Transfers (except to sinking funds) and refunds . . . . .	1,767.92	98.45	2,237.14	162.20
Agency, trust, and investment . . . . .	4,158.84	6,037.86	31,070.92	5,472.79
<b>Total payments</b> . . . . .	<b>\$153,740.62</b>	<b>\$127,893.72</b>	<b>\$153,393.83</b>	<b>\$74,192.57</b>
<i>Balance on hand, including funds</i> . . . . .	<i>6,900.47</i>	<i>3,713.62</i>	<i>10,865.26</i>	<i>9,107.59</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$160,641.09</b>	<b>\$131,607.34</b>	<b>\$164,259.09</b>	<b>\$83,300.16</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wenham POPULATION 1,145	Berkley POPULATION 1,118	Tyngsborough POPULATION 1,107	Rochester POPULATION 1,100
<b>REVENUE.</b>	<b>\$85,204.24</b>	<b>\$50,638.31</b>	<b>\$68,827.34</b>	<b>\$49,955.87</b>
<b>General</b>	<b>82,618.31</b>	<b>46,775.97</b>	<b>62,889.38</b>	<b>47,092.20</b>
<i>Taxes</i>	<i>80,572.93</i>	<i>33,319.96</i>	<i>48,872.99</i>	<i>33,224.99</i>
Property, poll, and income	78,171.97	32,891.85	48,366.13	31,419.73
Corporation, bank, etc.	2,400.96	428.11	506.86	1,805.26
<i>Licenses and permits</i>	<i>108.00</i>	<i>12.00</i>	<i>114.50</i>	<i>180.00</i>
<i>Fines and forfeits</i>	<i>80.46</i>	<i>8.00</i>	<i>2,573.67</i>	<i>25.00</i>
<i>Grants and gifts</i>	<i>1,856.92</i>	<i>13,436.01</i>	<i>11,328.22</i>	<i>13,662.21</i>
For expenses	1,856.92	13,436.01	11,328.22	13,662.21
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>2,585.93</b>	<b>3,862.34</b>	<b>5,937.96</b>	<b>2,863.67</b>
<i>Special assessments</i>	<i>32.83</i>	<i>110.50</i>	<i>197.50</i>	—
To meet expenses	32.83	110.50	197.50	—
To meet outlays	—	—	—	—
<i>Privileges</i>	—	<i>150.00</i>	—	<i>75.00</i>
<i>Departmental</i>	<i>1,178.69</i>	<i>2,970.41</i>	<i>3,762.92</i>	<i>1,547.67</i>
General government	8.38	38.00	56.00	40.00
Protection of persons and property	71.02	58.85	145.12	175.97
Health and sanitation	582.50	—	—	438.00
Highways	410.23	2,000.00	3,000.01	—
Charities	—	368.99	55.08	—
Soldiers' benefits	42.00	72.00	72.00	—
Schools	43.52	390.57	434.71	889.10
Libraries	19.04	42.00	—	2.00
Recreation	—	—	—	—
Unclassified	2.00	—	—	2.60
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>268.85</i>	<i>160.89</i>	<i>125.00</i>	<i>123.00</i>
<i>Interest</i>	<i>1,105.86</i>	<i>470.84</i>	<i>1,852.54</i>	<i>1,118.00</i>
On sinking funds	—	—	—	—
On trust and investment funds	534.09	51.61	1,337.22	602.16
All other	571.47	418.93	515.32	515.84
<b>NON-REVENUE.</b>	<b>\$66,519.69</b>	<b>\$51,046.48</b>	<b>\$37,723.87</b>	<b>\$36,012.60</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>7,707.56</b>	<b>4,130.16</b>	<b>10,098.08</b>
<i>Departmental</i>	—	<i>7,707.56</i>	<i>4,130.16</i>	<i>10,098.08</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>55,005.82</b>	<b>40,500.00</b>	<b>29,006.00</b>	<b>20,000.00</b>
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>55,000.00</i>	<i>40,500.00</i>	<i>29,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	<i>6.00</i>	—
<i>Premiums</i>	<i>5.82</i>	—	—	—
<b>Transfers</b>	<b>1,392.18</b>	<b>25.20</b>	<b>831.47</b>	<b>607.35</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	1,392.18	25.20	831.47	607.35
<b>Refunds</b>	<b>272.20</b>	<b>37.27</b>	<b>13.75</b>	<b>11.61</b>
<b>Agency, trust, and investment</b>	<b>9,849.49</b>	<b>2,776.45 *</b>	<b>3,742.49</b>	<b>5,295.56</b>
<i>Taxes and licenses for State</i>	<i>3,573.94</i>	<i>1,275.00</i>	<i>1,620.19</i>	<i>1,790.73</i>
<i>Taxes for county</i>	<i>5,066.71</i>	<i>1,283.03</i>	<i>1,700.63</i>	<i>2,956.43</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,268.84</i>	<i>218.42</i>	<i>421.77</i>	<i>548.40</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$85,204.24	\$58,345.87	\$72,957.50	\$60,053.95
Premiums	5.82	—	—	—
Municipal indebtedness	55,000.00	40,500.00	29,006.00	20,000.00
Transfers and refunds	1,664.38	62.47	845.22	618.96
Agency, trust, and investment	9,849.49	2,776.45	3,742.49	5,295.56
<b>Total receipts</b>	<b>\$151,723.93</b>	<b>\$101,684.79</b>	<b>\$106,551.21</b>	<b>\$85,968.47</b>
<i>Balance on hand, including funds</i>	<i>7,018.42</i>	<i>1,279.71</i>	<i>12,296.04</i>	<i>12,460.25</i>
<b>GRAND TOTAL</b>	<b>\$158,742.35</b>	<b>\$102,964.50</b>	<b>\$118,847.25</b>	<b>\$98,428.72</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Wenham POPULATION 1,145	Berkley POPULATION 1,118	Tyngsborough POPULATION 1,107	Rochester POPULATION 1,100
<b>Maintenance</b>	<b>\$72,259.90</b>	<b>\$39,391.22</b>	<b>\$58,621.30</b>	<b>\$45,747.84</b>
<i>Departmental</i>	71,438.36	39,202.98	57,881.78	45,454.04
General government	4,199.75	2,557.82	4,090.99	3,349.37
Protection of persons and property	3,818.04	1,983.27	5,862.49	738.09
Health and sanitation	2,899.71	1,218.15	753.63	1,629.09
Highways	27,826.38	9,307.22	15,097.50	11,267.68
Charities	1,078.52	730.10	2,594.09	2,342.31
Soldiers' benefits	—	72.00	36.00	—
Schools	28,652.86	22,547.63	27,641.65	25,063.86
Libraries	1,517.21	538.59	1,111.93	470.19
Recreation	561.14	—	—	—
Pensions	—	—	—	—
Unclassified	884.74	248.20	693.50	593.54
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	821.55	188.24	739.52	293.80
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>3,253.26</b>	<b>1,767.32</b>	<b>992.16</b>	<b>370.67</b>
<i>Loans, general purposes</i>	3,253.26	1,767.32	992.16	370.67
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>3,152.73</b>	<b>18,571.86</b>	<b>7,790.30</b>	<b>19,344.93</b>
<i>Departmental</i>	2,553.91	18,571.86	7,790.30	19,344.93
General government	—	—	890.85	768.73
Protection of persons and property	1,999.95	—	299.00	—
Health and sanitation	—	—	—	—
Highways	—	18,571.86	6,600.45	17,529.75
Charities	—	—	—	—
Schools	553.96	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	1,046.45
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	598.82	—	—	—
<b>Municipal indebtedness</b>	<b>62,000.00</b>	<b>36,800.00</b>	<b>27,000.00</b>	<b>20,000.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	17,000.00	2,000.00	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	55,000.00	34,800.00	27,000.00	20,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
<b>Transfers</b>	<b>1,392.18</b>	<b>25.20</b>	<b>831.47</b>	<b>607.35</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	1,392.18	25.20	831.47	607.35
<b>Refunds</b>	<b>272.20</b>	<b>37.27</b>	<b>13.75</b>	<b>11.61</b>
<b>Agency, trust, and investment</b>	<b>9,655.06</b>	<b>2,828.06</b>	<b>3,913.35</b>	<b>5,290.37</b>
<i>Taxes and licenses for State</i>	3,573.94	1,275.00	1,620.19	1,790.73
<i>Taxes for county</i>	5,006.71	1,283.03	1,700.53	2,956.43
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,074.41	270.03	592.63	543.21
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$75,513.16	\$41,158.54	\$59,613.46	\$46,118.51
Permanent debt (except from sinking funds)	17,000.00	2,000.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,152.73	18,571.86	7,790.30	19,344.93
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	55,000.00	34,800.00	27,000.00	20,000.00
Transfers (except to sinking funds) and refunds	1,664.38	62.47	845.22	618.96
Agency, trust, and investment	9,655.06	2,828.06	3,913.35	5,290.37
<b>Total payments</b>	<b>\$151,985.33</b>	<b>\$99,420.93</b>	<b>\$99,162.33</b>	<b>\$91,372.77</b>
<i>Balance on hand, including funds</i>	6,757.02	3,543.57	19,684.92	7,055.95
<b>GRAND TOTAL</b>	<b>\$158,742.35</b>	<b>\$102,964.50</b>	<b>\$118,847.25</b>	<b>\$98,428.72</b>

<sup>1</sup> Includes \$1,000 paid from offsets to outlays.



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Orleans POPULATION 1,078	Berlin POPULATION 1,071	Hubbardston POPULATION 1,067	Dover POPULATION 1,044
<b>REVENUE.</b>	<b>\$78,122.04</b>	<b>\$48,429.04</b>	<b>\$55,625.20</b>	<b>\$91,790.50</b>
<b>General</b>	<b>69,280.80</b>	<b>45,231.68</b>	<b>52,417.21</b>	<b>86,345.03</b>
<i>Taxes</i>	<i>68,381.89</i>	<i>33,483.59</i>	<i>31,703.07</i>	<i>84,774.49</i>
Property, poll, and income	65,260.65	32,954.08	30,835.47	81,425.11
Corporation, bank, etc.	3,121.24	529.51	867.60	3,349.38
<i>Licenses and permits</i>	<i>273.50</i>	<i>80.50</i>	<i>39.00</i>	<i>127.00</i>
<i>Fines and forfeits</i>	<i>10.00</i>	<i>12.00</i>	<i>100.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>598.61</i>	<i>11,655.59</i>	<i>20,575.14</i>	<i>1,442.34</i>
For expenses	598.61	10,042.65	18,775.14	1,442.34
For outlays	—	1,612.94	1,800.00	—
All other	16.80	—	—	1.20
<b>Commercial</b>	<b>8,841.24</b>	<b>3,197.36</b>	<b>3,207.99</b>	<b>5,445.47</b>
<i>Special assessments</i>	<i>542.07</i>	<i>50.25</i>	<i>—</i>	<i>533.21</i>
To meet expenses	542.07	50.25	—	533.21
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>6,390.59</i>	<i>1,236.89</i>	<i>800.06</i>	<i>3,784.06</i>
General government	673.48	247.00	.50	315.35
Protection of persons and property	517.31	161.66	79.48	760.85
Health and sanitation	448.25	—	—	—
Highways	71.00	—	—	1,047.31
Charities	1,019.59	6.50	—	—
Soldiers' benefits	144.00	336.00	216.00	—
Schools	3,372.24	459.23	175.08	1,575.27
Libraries	133.72	26.50	329.00	76.90
Recreation	—	—	—	—
Unclassified	11.00	—	—	8.38
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>307.00</i>	<i>6.00</i>	<i>100.57</i>
<i>Interest</i>	<i>1,908.58</i>	<i>1,603.22</i>	<i>2,401.93</i>	<i>1,027.63</i>
On sinking funds	—	—	—	—
On trust and investment funds	765.06	670.73	1,038.42	322.94
All other	1,143.52	932.49	1,363.51	704.69
<b>NON-REVENUE.</b>	<b>\$71,219.72</b>	<b>\$49,265.64</b>	<b>\$46,511.36</b>	<b>\$43,472.74</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>10,311.62</b>	<b>5,998.20</b>	<b>457.50</b>
<i>Departmental</i>	<i>—</i>	<i>10,311.62</i>	<i>5,998.20</i>	<i>457.50</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>55,000.00</b>	<b>25,000.00</b>	<b>35,000.00</b>	<b>35,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>55,000.00</i>	<i>25,000.00</i>	<i>35,000.00</i>	<i>35,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>128.04</b>	<b>450.47</b>	<b>695.00</b>	<b>25.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	128.04	450.47	695.00	25.00
<b>Refunds</b>	<b>102.70</b>	<b>2.00</b>	<b>103.68</b>	<b>27.67</b>
<b>Agency, trust, and investment</b>	<b>15,988.98</b>	<b>4,501.55</b>	<b>4,714.48</b>	<b>7,962.57</b>
<i>Taxes and licenses for State</i>	<i>4,165.00</i>	<i>1,275.00</i>	<i>1,530.00</i>	<i>3,837.28</i>
<i>Taxes for county</i>	<i>11,809.09</i>	<i>1,454.00</i>	<i>1,745.00</i>	<i>3,750.00</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>514.89</i>	<i>1,772.55</i>	<i>1,439.48</i>	<i>375.29</i>
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$78,122.04	\$58,740.66	\$61,623.40	\$92,248.00
Premiums	—	—	—	—
Municipal indebtedness	55,000.00	25,000.00	35,000.00	35,000.00
Transfers and refunds	230.74	452.47	798.68	52.67
Agency, trust, and investment	15,988.98	4,501.55	4,714.48	7,962.57
<b>Total receipts</b>	<b>\$149,341.76</b>	<b>\$88,694.68</b>	<b>\$102,136.56</b>	<b>\$135,263.24</b>
Balance on hand, including funds	15,424.85	12,546.79	20,057.91	12,782.95
<b>GRAND TOTAL</b>	<b>\$164,766.61</b>	<b>\$101,241.47</b>	<b>\$122,194.47</b>	<b>\$148,046.19</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Orleans POPULATION 1,078	Berlin POPULATION 1,071	Hubbardston POPULATION 1,067	Dover POPULATION 1,044
<b>Maintenance</b>	<b>\$63,551.48</b>	<b>\$36,369.12</b>	<b>\$50,201.05</b>	<b>\$70,723.99</b>
<i>Departmental</i>	<i>63,398.19</i>	<i>35,561.15</i>	<i>50,180.05</i>	<i>69,697.03</i>
General government	7,089.43	2,482.98	2,239.48	6,713.70
Protection of persons and property	5,585.17	3,085.25	2,126.26	4,944.20
Health and sanitation	3,924.63	605.21	1,165.14	1,782.88
Highways	10,626.04	10,023.16	13,388.77	19,255.28
Charities	3,309.74	1,158.06	1,213.78	767.69
Soldiers' benefits	152.00	316.00	309.87	—
Schools	28,865.09	16,177.99	27,720.84	31,235.21
Libraries	1,327.73	691.84	1,057.84	1,044.61
Recreation	601.35	—	58.30	2,522.37
Pensions	—	—	—	—
Unclassified	1,917.01	1,020.66	899.77	1,431.09
<i>Public service enterprises</i>	<i>51.04</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	51.04	—	—	—
<i>Cemeteries</i>	<i>102.25</i>	<i>807.97</i>	<i>21.00</i>	<i>1,026.96</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>1,050.71</b>	<b>397.21</b>	<b>866.13</b>	<b>2,227.13</b>
<i>Loans, general purposes</i>	<i>1,050.71</i>	<i>397.21</i>	<i>866.13</i>	<i>2,227.13</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>14,244.73</b>	<b>30,662.06</b>	<b>7,497.75</b>	<b>7,243.47</b>
<i>Departmental</i>	<i>14,244.73</i>	<i>30,662.06</i>	<i>7,497.75</i>	<i>5,243.47</i>
General government	—	—	—	195.00
Protection of persons and property	—	6,382.00	—	—
Health and sanitation	—	—	—	—
Highways	13,780.20	16,690.70	7,497.75	4,911.97
Charities	—	—	—	—
Schools	464.53	—	—	136.50
Libraries	—	7,589.36	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>
Electric light	—	—	—	—
Water	—	—	—	2,000.00
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>40,000.00</b>	<b>25,000.00</b>	<b>35,000.00</b>	<b>41,160.75</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6,160.75</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>25,000.00</i>	<i>35,000.00</i>	<i>35,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>128.04</b>	<b>450.47</b>	<b>695.00</b>	<b>25.00</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>128.04</i>	<i>450.47</i>	<i>695.00</i>	<i>25.00</i>
<b>Refunds</b>	<b>102.70</b>	<b>2.00</b>	<b>103.68</b>	<b>27.67</b>
<b>Agency, trust, and investment</b>	<b>15,601.69</b>	<b>4,379.13</b>	<b>4,714.48</b>	<b>8,247.51</b>
<i>Taxes and licenses for State</i>	<i>4,165.00</i>	<i>1,275.00</i>	<i>1,530.00</i>	<i>3,837.28</i>
<i>Taxes for county</i>	<i>11,309.09</i>	<i>1,454.00</i>	<i>1,745.00</i>	<i>3,750.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>127.60</i>	<i>1,650.13</i>	<i>1,439.48</i>	<i>660.23</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$64,602.19	\$36,766.33	\$51,067.18	\$72,951.12
Permanent debt (except from sinking funds)	—	—	—	6,160.75
Sinking fund requirements from revenue	—	—	—	—
Outlays	14,244.73	30,662.06	7,497.75	7,243.47
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	25,000.00	35,000.00	35,000.00
Transfers (except to sinking funds) and refunds	230.74	452.47	798.68	52.67
Agency, trust, and investment	15,601.69	4,379.13	4,714.48	8,247.51
<b>Total payments</b>	<b>\$134,679.35</b>	<b>\$97,259.99</b>	<b>\$99,078.09</b>	<b>\$129,655.52</b>
<i>Balance on hand, including funds</i>	<i>30,087.26</i>	<i>3,981.48</i>	<i>23,116.38</i>	<i>18,390.67</i>
<b>GRAND TOTAL</b>	<b>\$164,766.61</b>	<b>\$101,241.47</b>	<b>\$122,194.47</b>	<b>\$148,046.19</b>

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Hinsdale POPULATION 1,044	Mendon POPULATION 1,030	Harvard POPULATION 996	New Marlborough POPULATION 991
<b>REVENUE.</b>	<b>\$44,582.87</b>	<b>\$47,651.68</b>	<b>\$80,822.15</b>	<b>\$49,738.67</b>
<b>General</b>	<b>41,594.24</b>	<b>44,518.57</b>	<b>71,359.81</b>	<b>48,224.37</b>
<i>Taxes</i>	<i>28,858.94</i>	<i>37,841.31</i>	<i>64,519.72</i>	<i>36,474.83</i>
Property, poll, and income	27,773.39	36,758.13	63,193.72	35,068.85
Corporation, bank, etc.	1,085.55	1,083.18	1,326.00	1,405.98
<i>Licenses and permits</i>	<i>71.00</i>	<i>171.00</i>	<i>80.00</i>	<i>5.00</i>
<i>Fines and forfeits</i>	<i>81.15</i>	<i>69.90</i>	—	<i>151.55</i>
<i>Grants and gifts</i>	<i>12,588.15</i>	<i>6,345.62</i>	<i>6,810.09</i>	<i>11,546.08</i>
For expenses	12,583.15	6,345.62	6,810.09	11,546.08
For outlays	—	—	—	—
<i>All other</i>	—	90.74	—	46.91
<b>Commercial</b>	<b>2,988.63</b>	<b>3,133.11</b>	<b>9,462.34</b>	<b>1,514.30</b>
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>2,700.31</i>	<i>2,515.91</i>	<i>2,944.41</i>	<i>981.99</i>
General government	227.55	238.50	315.50	130.20
Protection of persons and property	16.30	16.20	36.78	75.27
Health and sanitation	—	—	322.30	—
Highways	70.13	1,217.96	1,303.20	—
Charities	2,211.55	377.85	—	333.68
Soldiers' benefits	—	162.00	—	132.00
Schools	132.81	481.22	577.55	310.84
Libraries	—	22.18	385.38	—
Recreation	—	—	—	—
Unclassified	41.97	—	3.70	—
<i>Public service enterprises</i>	—	7.90	6.75	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	7.90	6.75	—
<i>Cemeteries</i>	<i>42.00</i>	—	<i>1,710.25</i>	<i>71.00</i>
<i>Interest</i>	<i>246.32</i>	<i>609.30</i>	<i>4,800.93</i>	<i>461.31</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	336.06	4,529.37	5.27
All other	246.32	273.24	271.56	456.04
<b>NON-REVENUE.</b>	<b>\$29,711.60</b>	<b>\$25,405.68</b>	<b>\$42,295.96</b>	<b>\$51,635.73</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>5,004.60</b>	<b>8,247.81</b>	<b>7,119.20</b>
<i>Departmental</i>	—	5,004.60	8,247.81	7,119.20
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>25,000.00</b>	<b>16,011.00</b>	<b>21,000.00</b>	<b>36,500.00</b>
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>16,000.00</i>	<i>21,000.00</i>	<i>36,500.00</i>
<i>Unpaid warrants or orders, current year</i>	—	11.00	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>719.50</b>	<b>—</b>	<b>3,807.65</b>	<b>2,266.19</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	719.50	—	3,807.65	2,266.19
<b>Refunds</b>	<b>21.33</b>	<b>117.38</b>	<b>325.36</b>	<b>6.50</b>
<b>Agency, trust, and investment</b>	<b>3,970.77</b>	<b>4,272.70</b>	<b>8,915.14</b>	<b>5,743.84</b>
<i>Taxes and licenses for State</i>	<i>1,860.00</i>	<i>1,615.00</i>	<i>2,890.00</i>	<i>1,870.00</i>
<i>Taxes for county</i>	<i>2,610.77</i>	<i>1,842.00</i>	<i>3,297.00</i>	<i>3,589.81</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	815.70	2,728.14	284.03
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$44,582.87	\$52,656.28	\$89,069.96	\$56,857.87
Premiums	—	—	—	—
Municipal indebtedness	25,000.00	16,011.00	21,000.00	36,500.00
Transfers and refunds	740.83	117.38	4,133.01	2,272.69
Agency, trust, and investment	3,970.77	4,272.70	8,915.14	5,743.84
<b>Total receipts</b>	<b>\$74,294.47</b>	<b>\$73,057.36</b>	<b>\$123,118.11</b>	<b>\$101,374.40</b>
Balance on hand, including funds	2,073.34	4,964.98	10,731.02	8,908.62
<b>GRAND TOTAL</b>	<b>\$76,367.81</b>	<b>\$78,022.34</b>	<b>\$133,849.13</b>	<b>\$110,283.02</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Hinsdale POPULATION 1,044	Mendon POPULATION 1,030	Harvard POPULATION 996	New Marlborough POPULATION 991
<b>Maintenance</b> . . . . .	<b>\$40,060.52</b>	<b>\$38,381.36</b>	<b>\$57,568.60</b>	<b>\$40,389.78</b>
<i>Departmental</i> . . . . .	<i>40,000.02</i>	<i>38,333.23</i>	<i>55,924.55</i>	<i>39,905.09</i>
General government . . . . .	2,851.70	2,759.63	4,216.59	2,132.89
Protection of persons and property . . . . .	477.01	1,853.00	2,588.75	396.86
Health and sanitation . . . . .	378.27	1,027.10	2,793.37	1,313.75
Highways . . . . .	10,361.42	13,897.28	20,821.71	12,384.56
Charities . . . . .	2,832.37	2,247.86	1,291.34	3,393.96
Soldiers' benefits . . . . .	—	204.00	—	72.00
Schools . . . . .	22,127.55	15,003.97	19,104.24	18,380.64
Libraries . . . . .	155.00	782.52	3,373.10	557.64
Recreation . . . . .	—	47.50	923.59	—
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	816.70	510.37	811.86	1,272.79
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>48.13</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	48.13	—	—
<i>Cemeteries</i> . . . . .	<i>60.50</i>	<i>—</i>	<i>1,644.05</i>	<i>484.69</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>1,118.23</b>	<b>540.97</b>	<b>803.45</b>	<b>758.67</b>
<i>Loans, general purposes</i> . . . . .	<i>1,118.23</i>	<i>540.97</i>	<i>803.45</i>	<i>758.67</i>
<i>Loans, public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>—</b>	<b>8,308.52</b>	<b>13,970.47</b>	<b>10,995.70</b>
<i>Departmental</i> . . . . .	<i>—</i>	<i>8,308.52</i>	<i>13,651.27</i>	<i>10,995.70</i>
General government . . . . .	—	—	1,883.51	100.00
Protection of persons and property . . . . .	—	700.00	629.90	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	7,308.52	11,117.86	10,495.70
Charities . . . . .	—	—	—	—
Schools . . . . .	—	300.00	—	300.00
Libraries . . . . .	—	—	—	100.00
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>339.20</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>30,000.00</b>	<b>19,000.00</b>	<b>29,500.00</b>	<b>38,500.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>5,000.00</i>	<i>3,000.00</i>	<i>8,500.00</i>	<i>—</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>25,000.00</i>	<i>16,000.00</i>	<i>21,000.00</i>	<i>38,500.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>719.50</b>	<b>—</b>	<b>3,807.65</b>	<b>2,266.19</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>719.50</i>	<i>—</i>	<i>3,807.65</i>	<i>2,266.19</i>
<b>Refunds</b> . . . . .	<b>21.33</b>	<b>117.38</b>	<b>325.36</b>	<b>6.50</b>
<b>Agency, trust, and investment</b> . . . . .	<b>3,970.77</b>	<b>3,793.06</b>	<b>10,173.02</b>	<b>5,819.11</b>
<i>Taxes and licenses for State</i> . . . . .	<i>1,360.00</i>	<i>1,615.00</i>	<i>2,890.00</i>	<i>1,870.00</i>
<i>Taxes for county</i> . . . . .	<i>2,610.77</i>	<i>1,842.00</i>	<i>3,297.00</i>	<i>3,689.81</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>—</i>	<i>336.06</i>	<i>3,986.02</i>	<i>359.30</i>
<i>All other</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$41,178.75	\$38,922.33	\$58,372.05	\$41,148.45
Permanent debt (except from sinking funds) . . . . .	5,000.00	3,000.00	8,500.00	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	—	8,308.52	13,970.47	10,995.70
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	25,000.00	16,000.00	21,000.00	38,500.00
Transfers (except to sinking funds) and refunds . . . . .	740.83	117.38	4,133.01	2,272.69
Agency, trust, and investment . . . . .	3,970.77	3,793.06	10,173.02	5,819.11
<b>Total payments</b> . . . . .	<b>\$75,890.35</b>	<b>\$70,141.29</b>	<b>\$116,148.55</b>	<b>\$98,735.95</b>
<i>Balance on hand, including funds</i> . . . . .	<i>477.46</i>	<i>7,881.05</i>	<i>17,700.58</i>	<i>11,547.07</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$76,367.81</b>	<b>\$78,022.34</b>	<b>\$133,849.13</b>	<b>\$110,283.02</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Boylston POPULATION 970	Conway POPULATION 931	East Brookfield POPULATION 929	Sherborn POPULATION 929
<b>REVENUE.</b>	<b>\$61,314.10</b>	<b>\$56,238.82</b>	<b>\$35,603.48</b>	<b>\$54,319.72</b>
<b>General</b>	<b>49,081.61</b>	<b>52,043.35</b>	<b>30,093.96</b>	<b>50,122.69</b>
<i>Taxes</i>	<i>34,337.19</i>	<i>33,381.72</i>	<i>23,588.67</i>	<i>44,708.13</i>
Property, poll, and income	34,180.80	32,473.31	22,383.48	43,422.62
Corporation, bank, etc.	156.39	908.41	1,205.19	1,285.51
<i>Licenses and permits</i>	<i>31.00</i>	<i>30.00</i>	<i>38.50</i>	<i>3.00</i>
<i>Fines and forfeits</i>	<i>113.00</i>	<i>15.00</i>	<i>1,156.00</i>	<i>50.00</i>
<i>Grants and gifts</i>	<i>14,600.42</i>	<i>18,616.63</i>	<i>5,310.79</i>	<i>5,361.56</i>
For expenses	14,600.42	18,616.63	5,310.79	5,361.56
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>12,232.49</b>	<b>4,195.47</b>	<b>5,509.52</b>	<b>4,197.03</b>
<i>Special assessments</i>	<i>205.57</i>	<i>240.29</i>	<i>78.50</i>	<i>371.01</i>
To meet expenses	205.57	27.00	78.50	371.01
To meet outlays	—	213.29	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>576.25</i>	<i>2,833.77</i>	<i>1,197.64</i>	<i>1,032.07</i>
General government	24.50	308.70	—	384.00
Protection of persons and property	42.60	13.80	23.39	35.85
Health and sanitation	—	—	—	—
Highways	—	21.80	40.00	4.00
Charities	82.30	584.36	852.89	—
Soldiers' benefits	72.00	—	140.00	—
Schools	16.85	1,960.11	60.00	581.47
Libraries	—	—	81.36	26.75
Recreation	—	—	—	—
Unclassified	338.00	5.00	—	—
<i>Public service enterprises</i>	<i>9,538.58</i>	—	<i>3,509.77</i>	—
Electric light	9,538.58	—	—	—
Water	—	—	3,509.77	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>581.00</i>	—	<i>320.78</i>	<i>807.56</i>
<i>Interest</i>	<i>1,331.09</i>	<i>1,061.41</i>	<i>402.83</i>	<i>1,986.39</i>
On sinking funds	—	—	—	—
On trust and investment funds	526.01	646.83	—	1,186.77
All other	805.08	414.58	402.83	799.62
<b>NON-REVENUE.</b>	<b>\$80,365.64</b>	<b>\$30,628.29</b>	<b>\$14,614.38</b>	<b>\$48,966.96</b>
<b>Offsets to outlays</b>	<b>33,144.66</b>	<b>2,772.76</b>	—	<b>4,499.95</b>
<i>Departmental</i>	<i>32,903.14</i>	<i>2,772.76</i>	—	<i>4,499.95</i>
<i>Public service enterprises</i>	<i>241.52</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>41,700.00</b>	<b>20,000.00</b>	<b>10,000.00</b>	<b>33,000.00</b>
<i>Loans, general purposes</i>	<i>6,100.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>35,600.00</i>	<i>20,000.00</i>	<i>10,000.00</i>	<i>33,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>905.26</b>	<b>2,856.15</b>	—	<b>940.00</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	905.26	2,856.15	—	940.00
<b>Refunds</b>	<b>4.86</b>	<b>294.29</b>	—	<b>51.30</b>
<b>Agency, trust, and investment</b>	<b>4,610.86</b>	<b>4,705.09</b>	<b>4,614.38</b>	<b>10,475.71</b>
<i>Taxes and licenses for State</i>	<i>1,190.00</i>	<i>1,279.09</i>	<i>1,446.00</i>	<i>1,961.28</i>
<i>Taxes for county</i>	<i>1,358.00</i>	<i>2,330.59</i>	<i>1,648.00</i>	<i>2,058.53</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,062.86</i>	<i>1,095.41</i>	<i>1,521.38</i>	<i>6,455.90</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$94,458.76	\$59,011.58	\$35,603.48	\$58,819.67
Premiums	—	—	—	—
Municipal indebtedness	41,700.00	20,000.00	10,000.00	33,000.00
Transfers and refunds	910.12	3,150.44	—	991.30
Agency, trust, and investment	4,610.86	4,705.09	4,614.38	10,475.71
<b>Total receipts</b>	<b>\$141,679.74</b>	<b>\$86,867.11</b>	<b>\$50,217.85</b>	<b>\$103,286.68</b>
Balance on hand, including funds	10,448.77	2,755.23	2,947.13	1,342.09
<b>GRAND TOTAL</b>	<b>\$152,128.51</b>	<b>\$89,622.34</b>	<b>\$53,164.99</b>	<b>\$104,628.77</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Boylston POPULATION 970	Conway POPULATION 931	East Brookfield POPULATION 929	Sherborn POPULATION 929
<b>Maintenance</b>	<b>\$47,691.41</b>	<b>\$44,867.84</b>	<b>\$32,455.56</b>	<b>\$50,990.77</b>
<i>Departmental</i>	<i>39,875.81</i>	<i>44,815.59</i>	<i>29,540.28</i>	<i>49,447.67</i>
General government	2,076.69	3,605.36	2,988.02	3,782.55
Protection of persons and property	1,249.68	905.68	1,506.80	2,500.76
Health and sanitation	646.31	320.02	631.82	1,155.76
Highways	7,696.63	11,904.39	7,168.20	18,675.55
Charities	672.42	3,231.61	1,840.27	2,601.52
Soldiers' benefits	80.00	—	98.00	—
Schools	25,196.45	23,900.26	13,916.11	16,862.06
Libraries	1,240.05	—	855.91	2,251.76
Recreation	102.50	218.59	16.00	198.34
Pensions	—	—	—	—
Unclassified	915.08	729.68	519.15	1,419.37
<i>Public service enterprises</i>	<i>7,065.32</i>	<i>—</i>	<i>2,620.20</i>	<i>—</i>
Electric light	7,065.32	—	2,620.20	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>750.28</i>	<i>52.25</i>	<i>295.08</i>	<i>1,543.10</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>2,375.18</b>	<b>729.47</b>	<b>222.90</b>	<b>1,107.61</b>
<i>Loans, general purposes</i>	<i>2,356.42</i>	<i>729.47</i>	<i>222.90</i>	<i>1,107.61</i>
<i>Loans, public service enterprises</i>	<i>18.76</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>43,547.74</b>	<b>5,548.61</b>	<b>—</b>	<b>8,938.50</b>
<i>Departmental</i>	<i>41,276.30</i>	<i>5,548.61</i>	<i>—</i>	<i>8,938.50</i>
General government	—	—	—	150.00
Protection of persons and property	—	—	—	—
Health and sanitation	—	66.52	—	—
Highways	40,748.69	5,482.09	—	8,490.25
Charities	—	—	—	—
Schools	527.61	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	298.25
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,271.44</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	2,271.44	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>45,900.00</b>	<b>27,000.00</b>	<b>10,000.00</b>	<b>29,550.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>14,800.00</i>	<i>—</i>	<i>—</i>	<i>1,550.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>31,100.00</i>	<i>27,000.00</i>	<i>10,000.00</i>	<i>28,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>905.26</b>	<b>2,856.15</b>	<b>—</b>	<b>940.00</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>905.26</i>	<i>2,856.15</i>	<i>—</i>	<i>940.00</i>
<b>Refunds</b>	<b>4.86</b>	<b>294.29</b>	<b>—</b>	<b>51.30</b>
<b>Agency, trust, and investment</b>	<b>4,648.01</b>	<b>5,241.92</b>	<b>4,514.38</b>	<b>10,092.16</b>
<i>Taxes and licenses for State</i>	<i>1,190.00</i>	<i>1,279.09</i>	<i>1,445.00</i>	<i>1,961.98</i>
<i>Taxes for county</i>	<i>1,358.00</i>	<i>2,330.59</i>	<i>1,648.00</i>	<i>2,058.53</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,100.01</i>	<i>1,632.24</i>	<i>1,421.38</i>	<i>6,072.35</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$50,066.59	\$45,597.31	\$32,678.46	\$52,098.38
Permanent debt (except from sinking funds)	14,800.00	—	—	1,550.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	43,547.74	5,548.61	—	8,938.50
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	31,100.00	27,000.00	10,000.00	28,000.00
Transfers (except to sinking funds) and refunds	910.12	3,150.44	—	991.30
Agency, trust, and investment	4,648.01	5,241.92	4,514.38	10,092.16
<b>Total payments</b>	<b>\$145,072.46</b>	<b>\$86,538.28</b>	<b>\$47,192.84</b>	<b>\$101,670.34</b>
<i>Balance on hand, including funds</i>	<i>7,056.05</i>	<i>3,084.06</i>	<i>5,972.15</i>	<i>2,958.43</i>
<b>GRAND TOTAL</b>	<b>\$152,128.51</b>	<b>\$89,622.34</b>	<b>\$53,164.99</b>	<b>\$104,628.77</b>

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Ashfield POPULATION 919	Gill POPULATION 918	Southampton POPULATION 916	Topsfield POPULATION 915
<b>REVENUE.</b>	<b>\$53,129.17</b>	<b>\$37,896.38</b>	<b>\$34,580.62</b>	<b>\$66,373.39</b>
<b>General</b>	<b>50,004.85</b>	<b>37,643.25</b>	<b>32,539.07</b>	<b>61,138.11</b>
<i>Taxes</i>	<i>34,614.81</i>	<i>27,367.24</i>	<i>21,201.74</i>	<i>55,390.29</i>
Property, poll, and income	33,727.16	27,147.49	20,942.30	51,457.17
Corporation, bank, etc.	887.65	219.75	259.44	3,933.12
<i>Licenses and permits</i>	<i>22.00</i>	<i>2.00</i>	<i>20.60</i>	<i>66.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>—</i>	<i>48.35</i>	<i>1,048.00</i>
<i>Grants and gifts</i>	<i>15,368.04</i>	<i>10,274.01</i>	<i>11,268.48</i>	<i>4,633.32</i>
For expenses	15,368.04	10,274.01	11,268.48	4,418.85
For outlays	—	—	—	214.97
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>3,124.32</b>	<b>253.13</b>	<b>2,041.55</b>	<b>5,235.28</b>
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>67.81</i>
To meet expenses	—	—	—	57.81
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>1,884.07</i>	<i>97.17</i>	<i>410.30</i>	<i>2,855.56</i>
General government	679.00	14.00	144.00	348.15
Protection of persons and property	41.40	15.75	18.47	28.34
Health and sanitation	—	—	—	—
Highways	34.61	3.00	—	12.30
Charities	—	—	—	139.00
Soldiers' benefits	20.00	—	144.00	216.00
Schools	976.95	47.60	80.08	2,053.40
Libraries	51.00	16.82	23.00	27.12
Recreation	67.00	—	—	31.25
Unclassified	14.11	—	.75	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>81.00</i>	<i>307.00</i>	<i>292.50</i>
<i>Interest</i>	<i>1,240.25</i>	<i>74.96</i>	<i>1,324.25</i>	<i>2,029.41</i>
On sinking funds	—	—	—	—
On trust and investment funds	814.40	18.42	1,037.53	1,668.17
All other	425.85	56.54	286.72	361.24
<b>NON-REVENUE.</b>	<b>\$43,960.65</b>	<b>\$25,444.78</b>	<b>\$16,156.11</b>	<b>\$53,199.23</b>
<b>Offsets to outlays</b>	<b>10,620.00</b>	<b>7,441.47</b>	<b>—</b>	<b>—</b>
<i>Departmental</i>	<i>10,620.00</i>	<i>7,441.47</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>20,000.00</b>	<b>14,000.00</b>	<b>12,000.00</b>	<b>42,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>14,000.00</i>	<i>12,000.00</i>	<i>42,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>5,866.38</b>	<b>225.75</b>	<b>78.32</b>	<b>51.23</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	5,866.38	225.75	78.32	51.23
<b>Refunds</b>	<b>4.20</b>	<b>111.21</b>	<b>122.36</b>	<b>78.51</b>
<b>Agency, trust, and investment</b>	<b>7,470.07</b>	<b>3,666.35</b>	<b>3,955.43</b>	<b>11,069.49</b>
<i>Taxes and licenses for State</i>	<i>1,700.00</i>	<i>1,190.00</i>	<i>1,105.00</i>	<i>3,230.00</i>
<i>Taxes for county</i>	2,952.07	2,175.21	2,463.08	4,529.88
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,818.00</i>	<i>301.14</i>	<i>387.35</i>	<i>3,309.61</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$63,749.17	\$45,337.85	\$34,580.62	\$66,373.39
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	14,000.00	12,000.00	42,000.00
Transfers and refunds	5,870.58	336.96	200.68	129.74
Agency, trust, and investment	7,470.07	3,666.35	3,955.43	11,069.49
<b>Total receipts</b>	<b>\$97,089.82</b>	<b>\$63,341.16</b>	<b>\$50,736.73</b>	<b>\$119,572.62</b>
Balance on hand, including funds	6,287.18	5,301.55	1,623.68	8,162.01
<b>GRAND TOTAL</b>	<b>\$103,377.00</b>	<b>\$68,642.71</b>	<b>\$52,360.41</b>	<b>\$127,734.63</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Ashfield POPULATION 919	Gill POPULATION 918	Southampton POPULATION 916	Topsfield POPULATION 915
<b>Maintenance</b>	<b>\$44,901.03</b>	<b>\$32,891.43</b>	<b>\$30,812.45</b>	<b>\$59,152.88</b>
<i>Departmental</i>	<i>44,901.03</i>	<i>32,787.75</i>	<i>30,110.30</i>	<i>58,050.08</i>
General government	2,753.23	1,491.40	1,940.60	4,174.25
Protection of persons and property	723.43	388.53	1,259.75	2,926.86
Health and sanitation	1,935.28	290.50	508.75	1,215.46
Highways	14,677.32	13,034.07	10,144.37	21,713.57
Charities	281.37	1,391.18	1,587.89	1,700.63
Soldiers' benefits	—	—	96.00	456.00
Schools	21,469.87	14,964.50	13,699.18	23,186.07
Libraries	1,528.39	549.76	545.24	661.75
Recreation	278.19	—	50.00	744.97
Pensions	—	—	—	—
Unclassified	1,253.95	677.81	278.52	1,270.52
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>103.68</i>	<i>702.15</i>	<i>1,102.80</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>426.39</b>	<b>934.58</b>	<b>348.50</b>	<b>1,134.04</b>
<i>Loans, general purposes</i>	<i>426.39</i>	<i>934.58</i>	<i>348.50</i>	<i>1,134.04</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>14,600.06</b>	<b>10,152.78</b>	<b>350.00</b>	<b>3,202.97</b>
<i>Departmental</i>	<i>14,600.06</i>	<i>10,152.78</i>	<i>350.00</i>	<i>2,988.00</i>
General government	—	—	—	—
Protection of persons and property	125.00	—	—	204.76
Health and sanitation	—	—	—	—
Highways	13,509.59	10,152.78	—	2,783.24
Charities	—	—	—	—
Schools	156.71	—	350.00	—
Libraries	—	—	—	—
Recreation	808.76	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>214.97</i>
<b>Municipal indebtedness</b>	<b>20,000.00</b>	<b>15,839.90</b>	<b>16,000.00</b>	<b>46,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,800.00</i>	<i>—</i>	<i>4,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>14,000.00</i>	<i>16,000.00</i>	<i>42,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>39.90</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>5,866.38</b>	<b>225.75</b>	<b>78.32</b>	<b>51.23</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>5,866.38</i>	<i>225.75</i>	<i>78.32</i>	<i>51.23</i>
<b>Refunds</b>	<b>4.20</b>	<b>111.21</b>	<b>122.36</b>	<b>78.51</b>
<b>Agency, trust, and investment</b>	<b>9,993.09</b>	<b>3,684.77</b>	<b>3,955.43</b>	<b>10,835.15</b>
<i>Taxes and licenses for State</i>	<i>1,700.00</i>	<i>1,190.00</i>	<i>1,105.00</i>	<i>3,280.00</i>
<i>Taxes for county</i>	<i>2,952.07</i>	<i>2,175.21</i>	<i>2,463.08</i>	<i>4,529.88</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,341.02</i>	<i>319.56</i>	<i>337.35</i>	<i>3,075.27</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$45,327.42	\$33,826.01	\$31,160.95	\$60,286.92
Permanent debt (except from sinking funds)	—	1,800.00	—	4,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	14,600.06	10,152.78	350.00	3,202.97
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	14,039.90	16,000.00	42,000.00
Transfers (except to sinking funds) and refunds	5,870.58	336.96	200.68	129.74
Agency, trust, and investment	9,993.09	3,684.77	3,955.43	10,835.15
<b>Total payments</b>	<b>\$95,791.15</b>	<b>\$63,840.42</b>	<b>\$51,667.06</b>	<b>\$120,454.78</b>
Balance on hand, including funds	7,585.85	4,802.29	693.35	7,279.85
<b>GRAND TOTAL</b>	<b>\$103,377.00</b>	<b>\$68,642.71</b>	<b>\$52,360.41</b>	<b>\$127,734.63</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ashby POPULATION 907	Bernardston POPULATION 844	Brimfield POPULATION 840	Royalston POPULATION 821
<b>REVENUE.</b>	<b>\$47,243.16</b>	<b>\$39,980.78</b>	<b>\$57,941.45</b>	<b>\$46,468.92</b>
<b>General</b>	<b>43,023.16</b>	<b>32,917.90</b>	<b>51,762.54</b>	<b>42,568.41</b>
<i>Taxes</i>	<i>31,435.42</i>	<i>23,775.41</i>	<i>37,410.64</i>	<i>35,157.71</i>
Property, poll, and income	29,385.67	23,141.90	35,905.65	32,539.92
Corporation, bank, etc.	2,049.75	633.51	1,504.99	2,617.79
<i>Licenses and permits</i>	<i>16.00</i>	<i>36.50</i>	<i>16.50</i>	<i>10.50</i>
<i>Fines and forfeits</i>	<i>72.93</i>	<i>35.00</i>	—	—
<i>Grants and gifts</i>	<i>11,498.81</i>	<i>9,070.99</i>	<i>14,335.40</i>	<i>7,400.20</i>
For expenses	11,498.81	9,070.99	14,299.40	7,400.20
For outlays	—	—	36.00	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>4,220.00</b>	<b>7,062.88</b>	<b>6,178.91</b>	<b>3,900.51</b>
<i>Special assessments</i>	<i>56.50</i>	—	—	—
To meet expenses	56.50	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>631.10</i>	<i>1,445.76</i>	<i>4,715.80</i>	<i>1,147.68</i>
General government	—	2.00	185.00	159.95
Protection of persons and property	164.85	83.80	51.55	148.61
Health and sanitation	—	—	—	—
Highways	—	—	200.81	31.00
Charities	—	166.84	386.72	65.00
Soldiers' benefits	216.00	—	144.00	120.00
Schools	231.75	1,040.15	3,711.30	604.82
Libraries	9.24	83.97	12.40	13.30
Recreation	—	—	—	—
Unclassified	9.26	69.00	24.02	5.00
<i>Public service enterprises</i>	—	—	—	<i>12.63</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	12.63
<i>Cemeteries</i>	<i>839.00</i>	—	<i>513.11</i>	<i>188.81</i>
<i>Interest</i>	<i>2,693.40</i>	<i>5,617.12</i>	<i>950.00</i>	<i>2,551.39</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,161.42	5,197.00	649.76	2,001.62
All other	531.98	420.12	300.24	549.77
<b>NON-REVENUE.</b>	<b>\$17,042.06</b>	<b>\$27,132.60</b>	<b>\$33,622.16</b>	<b>\$45,939.36</b>
<b>Offsets to outlays</b>	<b>2,000.00</b>	—	<b>3,624.54</b>	<b>10,858.21</b>
<i>Departmental</i>	<i>2,000.00</i>	—	<i>3,624.54</i>	<i>10,858.21</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>10,000.00</b>	<b>17,000.00</b>	<b>24,000.00</b>	<b>30,000.00</b>
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>17,000.00</i>	<i>24,000.00</i>	<i>30,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>835.07</b>	<b>3,281.43</b>	<b>329.68</b>	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	835.07	3,281.43	329.68	—
<b>Refunds</b>	<b>23.84</b>	<b>66.74</b>	<b>15.50</b>	<b>110.36</b>
<b>Agency, trust, and investment</b>	<b>4,183.15</b>	<b>6,784.43</b>	<b>5,652.44</b>	<b>4,970.79</b>
<i>Taxes and licenses for State</i>	<i>1,190.00</i>	<i>1,190.00</i>	<i>1,700.00</i>	<i>1,445.00</i>
<i>Taxes for county</i>	<i>1,253.02</i>	<i>2,175.21</i>	<i>2,012.91</i>	<i>1,648.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,740.13</i>	<i>3,419.22</i>	<i>1,939.53</i>	<i>1,877.79</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$49,243.16	\$39,980.78	\$61,565.99	\$57,327.13
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	17,000.00	24,000.00	30,000.00
Transfers and refunds	858.91	3,348.17	345.18	110.36
Agency, trust, and investment	4,183.15	6,784.43	5,652.44	4,970.79
<b>Total receipts</b>	<b>\$64,285.22</b>	<b>\$67,113.38</b>	<b>\$91,563.61</b>	<b>\$92,408.28</b>
<i>Balance on hand, including funds</i>	<i>11,507.53</i>	<i>3,229.00</i>	<i>4,256.23</i>	<i>17,637.31</i>
<b>GRAND TOTAL</b>	<b>\$75,792.75</b>	<b>\$70,342.38</b>	<b>\$95,819.84</b>	<b>\$110,045.59</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Ashby POPULATION 907	Bernardston POPULATION 844	Brimfield POPULATION 840	Royalston POPULATION 821
<b>Maintenance</b>	<b>\$41,690.41</b>	<b>\$37,145.61</b>	<b>\$49,515.42</b>	<b>\$41,149.11</b>
<i>Departmental</i>	<i>40,534.43</i>	<i>37,082.61</i>	<i>48,702.31</i>	<i>40,763.61</i>
General government	1,970.95	2,544.95	3,165.59	2,081.15
Protection of persons and property	1,788.18	871.30	1,145.23	1,861.53
Health and sanitation	946.04	808.50	556.22	1,299.50
Highways	10,422.24	9,471.29	12,458.83	12,132.32
Charities	1,384.68	833.31	786.09	2,837.41
Soldiers' benefits	216.00	—	216.00	120.00
Schools	22,118.93	19,350.54	27,621.59	18,683.69
Libraries	706.34	1,093.27	972.63	618.56
Recreation	202.00	1,112.88	123.86	40.00
Pensions	—	—	—	—
Unclassified	779.07	996.57	1,656.27	1,089.35
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1.50</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	1.50
<i>Cemeteries</i>	<i>1,155.98</i>	<i>—</i>	<i>813.11</i>	<i>\$64.10</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>63.00</i>	<i>—</i>	<i>20.00</i>
<b>Interest</b>	<b>941.01</b>	<b>685.79</b>	<b>638.75</b>	<b>985.04</b>
<i>Loans, general purposes</i>	<i>941.01</i>	<i>685.79</i>	<i>638.75</i>	<i>985.04</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>2,499.99</b>	<b>1,458.70</b>	<b>9,211.71</b>	<b>13,859.19</b>
<i>Departmental</i>	<i>2,499.99</i>	<i>1,458.70</i>	<i>8,187.06</i>	<i>13,859.19</i>
General government	—	249.00	—	746.50
Protection of persons and property	—	—	1,172.00	—
Health and sanitation	—	—	—	—
Highways	2,499.99	950.00	7,015.06	13,095.74
Charities	—	—	—	—
Schools	—	—	—	16.95
Libraries	—	—	—	—
Recreation	—	259.70	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,024.65</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>11,200.00</b>	<b>17,000.00</b>	<b>26,000.00</b>	<b>36,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,200.00</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>16,000.00</i>	<i>26,000.00</i>	<i>36,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>835.07</b>	<b>3,281.43</b>	<b>329.68</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>835.07</i>	<i>3,281.43</i>	<i>329.68</i>	<i>—</i>
<b>Refunds</b>	<b>23.84</b>	<b>66.74</b>	<b>15.50</b>	<b>110.36</b>
<b>Agency, trust, and investment</b>	<b>4,139.71</b>	<b>6,989.42</b>	<b>4,947.87</b>	<b>4,946.26</b>
<i>Taxes and licenses for State</i>	<i>1,190.00</i>	<i>1,190.00</i>	<i>1,700.00</i>	<i>1,445.00</i>
<i>Taxes for county</i>	<i>1,253.02</i>	<i>2,175.21</i>	<i>2,012.91</i>	<i>1,648.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,696.69</i>	<i>3,624.21</i>	<i>1,234.96</i>	<i>1,853.26</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$42,631.42	\$37,831.40	\$50,154.17	\$42,134.15
Permanent debt (except from sinking funds)	1,200.00	1,000.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,499.99	1,458.70	9,211.71	13,859.19
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	16,000.00	26,000.00	36,000.00
Transfers (except to sinking funds) and refunds	858.91	3,348.17	345.18	110.36
Agency, trust, and investment	4,139.71	6,989.42	4,947.87	4,946.26
<b>Total payments</b>	<b>\$61,330.03</b>	<b>\$66,627.69</b>	<b>\$90,658.93</b>	<b>\$97,049.96</b>
<i>Balance on hand, including funds</i>	<i>14,462.72</i>	<i>3,714.69</i>	<i>5,160.91</i>	<i>12,995.63</i>
<b>GRAND TOTAL</b>	<b>\$75,792.75</b>	<b>\$70,342.38</b>	<b>\$95,819.84</b>	<b>\$110,045.59</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Charlemont POPULATION 820	Granby POPULATION 810	Bolton POPULATION 801	Wellfleet POPULATION 786
<b>REVENUE.</b>	<b>\$40,153.60</b>	<b>\$46,587.81</b>	<b>\$44,917.79</b>	<b>\$45,209.19</b>
<b>General</b>	<b>35,907.97</b>	<b>44,265.91</b>	<b>41,183.08</b>	<b>39,745.71</b>
Taxes . . . . .	25,063.04	30,319.42	29,197.23	34,342.65
Property, poll, and income	24,398.38	29,438.89	28,958.49	33,825.26
Corporation, bank, etc.	664.66	880.53	238.74	517.39
Licenses and permits	196.50	545.00	23.00	170.00
Fines and forfeits	200.00	40.40	157.05	14.00
Grants and gifts	10,448.43	13,361.09	11,805.80	5,219.06
For expenses	10,448.43	13,361.09	11,805.80	5,219.06
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>4,245.63</b>	<b>2,321.90</b>	<b>3,734.71</b>	<b>5,463.48</b>
Special assessments	—	—	—	198.20
To meet expenses	—	—	—	198.20
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	3,326.85	820.58	2,410.27	4,316.56
General government	445.50	—	177.74	—
Protection of persons and property	55.52	26.55	373.81	96.54
Health and sanitation	—	—	—	—
Highways	482.56	5.00	647.80	6.00
Charities	148.75	60.85	170.00	—
Soldiers' benefits	—	72.00	204.00	186.00
Schools	2,673.64	643.18	793.61	3,968.47
Libraries	20.88	13.00	43.31	51.55
Recreation	—	—	—	—
Unclassified	—	—	—	8.00
Public service enterprises	—	—	7.35	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	7.35	—
Cemeteries	—	651.26	210.15	669.99
Interest	418.78	850.06	1,106.94	278.73
On sinking funds	—	—	—	—
On trust and investment funds	229.39	325.79	838.26	45.00
All other	189.39	524.27	268.68	233.73
<b>NON-REVENUE.</b>	<b>\$13,293.09</b>	<b>\$37,652.37</b>	<b>\$42,636.78</b>	<b>\$25,103.08</b>
<b>Offsets to outlays</b>	<b>3,000.00</b>	<b>6,162.78</b>	<b>25,357.62</b>	<b>72.00</b>
Departmental	3,000.00	6,162.78	25,357.62	72.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>4,000.00</b>	<b>26,000.00</b>	<b>13,000.00</b>	<b>17,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	4,000.00	26,000.00	13,000.00	17,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>2,119.00</b>	<b>38.27</b>	<b>10.81</b>	<b>200.00</b>
From sinking funds	—	—	—	—
All other	2,119.00	38.27	10.81	200.00
<b>Refunds</b>	<b>151.49</b>	<b>297.08</b>	<b>17.17</b>	<b>191.45</b>
<b>Agency, trust, and investment</b>	<b>4,022.60</b>	<b>5,154.24</b>	<b>4,251.18</b>	<b>7,639.63</b>
Taxes and licenses for State	1,534.91	1,360.00	1,445.00	1,705.46
Taxes for county	2,485.96	3,031.48	1,648.00	4,615.95
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1.73	762.76	1,158.18	1,318.22
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$43,153.60	\$52,750.59	\$70,275.41	\$45,281.19
Premiums	—	—	—	—
Municipal indebtedness	4,000.00	26,000.00	13,000.00	17,000.00
Transfers and refunds	2,270.49	335.35	27.98	391.45
Agency, trust, and investment	4,022.60	5,154.24	4,251.18	7,639.63
<b>Total receipts</b>	<b>\$53,446.69</b>	<b>\$84,240.18</b>	<b>\$87,554.57</b>	<b>\$70,312.27</b>
Balance on hand, including funds	12,371.97	5,519.90	5,747.57	5,024.50
<b>GRAND TOTAL</b>	<b>\$65,818.66</b>	<b>\$89,760.08</b>	<b>\$93,302.14</b>	<b>\$75,336.77</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Charlemon POPULATION 820	Granby POPULATION 810	Bolton POPULATION 801	Wellfleet POPULATION 786
<b>Maintenance</b>	<b>\$36,025.50</b>	<b>\$38,255.49</b>	<b>\$37,445.10</b>	<b>\$42,961.80</b>
<i>Departmental</i>	<i>35,982.00</i>	<i>37,314.56</i>	<i>36,798.59</i>	<i>42,271.81</i>
General government	2,715.32	1,901.74	1,842.32	5,162.84
Protection of persons and property	508.86	406.64	1,453.50	2,763.81
Health and sanitation	765.00	982.60	310.59	2,917.50
Highways	10,730.67	9,958.28	12,362.32	9,567.56
Charities	1,269.18	589.50	2,024.76	2,537.60
Soldiers' benefits	—	371.29	215.00	144.00
Schools	19,499.58	21,619.52	16,735.77	17,794.98
Libraries	198.54	623.94	975.56	569.07
Recreation	—	15.00	45.50	40.00
Pensions	—	—	—	—
Unclassified	294.85	846.05	833.27	774.45
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>212.31</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	212.31	—
<i>Cemeteries</i>	<i>43.50</i>	<i>940.93</i>	<i>409.20</i>	<i>689.99</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>25.00</i>	<i>—</i>
<b>Interest</b>	<b>265.55</b>	<b>831.25</b>	<b>277.66</b>	<b>421.23</b>
<i>Loans, general purposes</i>	<i>265.55</i>	<i>831.25</i>	<i>277.66</i>	<i>421.23</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>4,650.20</b>	<b>10,246.14</b>	<b>28,237.24</b>	<b>2,344.30</b>
<i>Departmental</i>	<i>4,650.20</i>	<i>10,246.14</i>	<i>28,237.24</i>	<i>2,344.30</i>
General government	—	—	58.10	—
Protection of persons and property	650.00	—	—	—
Health and sanitation	—	—	—	—
Highways	4,000.20	10,246.14	26,957.18	144.30
Charities	—	—	—	—
Schools	—	—	—	2,200.00
Libraries	—	—	35.00	—
Recreation	—	—	—	—
Unclassified	—	—	1,186.96	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>5,000.00</b>	<b>30,000.00</b>	<b>13,200.00</b>	<b>17,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>—</i>	<i>200.00</i>	<i>500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>4,000.00</i>	<i>30,000.00</i>	<i>13,000.00</i>	<i>17,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>2,119.00</b>	<b>38.27</b>	<b>10.81</b>	<b>200.00</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,119.00</i>	<i>38.27</i>	<i>10.81</i>	<i>200.00</i>
<b>Refunds</b>	<b>151.49</b>	<b>297.08</b>	<b>17.17</b>	<b>191.45</b>
<b>Agency, trust, and investment</b>	<b>4,075.96</b>	<b>5,154.24</b>	<b>4,251.54</b>	<b>8,246.55</b>
<i>Taxes and licenses for State</i>	<i>1,534.91</i>	<i>1,360.00</i>	<i>1,445.00</i>	<i>1,705.46</i>
<i>Taxes for county</i>	<i>2,485.96</i>	<i>3,031.48</i>	<i>1,648.00</i>	<i>4,615.95</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>55.09</i>	<i>762.76</i>	<i>1,158.54</i>	<i>1,925.14</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$36,291.05	\$39,056.74	\$37,722.76	\$43,383.03
Permanent debt (except from sinking funds)	1,000.00	—	200.00	500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,650.20	10,246.14	28,237.24	2,344.30
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	4,000.00	30,000.00	13,000.00	17,000.00
Transfers (except to sinking funds) and refunds	2,270.49	335.35	27.98	391.45
Agency, trust, and investment	4,075.96	5,154.24	4,251.54	8,246.55
<b>Total payments</b>	<b>\$52,287.70</b>	<b>\$84,822.47</b>	<b>\$83,439.52</b>	<b>\$71,865.33</b>
<i>Balance on hand, including funds</i>	<i>13,530.96</i>	<i>4,937.61</i>	<i>9,862.62</i>	<i>3,471.44</i>
<b>GRAND TOTAL</b>	<b>\$65,818.66</b>	<b>\$89,760.08</b>	<b>\$93,302.14</b>	<b>\$75,336.77</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Becket POPULATION 778	Brewster POPULATION 774	Princeton POPULATION 773	Enfield POPULATION 749
<b>REVENUE.</b>	<b>\$32,795.60</b>	<b>\$53,664.56</b>	<b>\$64,424.98</b>	<b>\$31,958.32</b>
<b>General</b>	<b>29,213.46</b>	<b>49,705.31</b>	<b>51,363.24</b>	<b>28,931.12</b>
<i>Taxes</i>	<i>19,499.77</i>	<i>44,462.06</i>	<i>39,486.39</i>	<i>20,315.98</i>
Property, poll, and income	17,886.74	43,814.96	38,706.48	19,704.74
Corporation, bank, etc.	1,613.03	647.10	779.91	611.24
<i>Licenses and permits</i>	<i>77.50</i>	<i>121.00</i>	<i>27.00</i>	<i>26.00</i>
<i>Fines and forfeits</i>	<i>673.50</i>	<i>46.00</i>	<i>3.00</i>	<i>265.00</i>
<i>Grants and gifts</i>	<i>8,962.69</i>	<i>5,077.25</i>	<i>11,846.85</i>	<i>8,324.14</i>
For expenses	8,958.19	5,039.00	11,846.85	8,324.14
For outlays	4.50	38.25	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>3,582.14</b>	<b>3,959.25</b>	<b>13,061.74</b>	<b>3,027.20</b>
<i>Special assessments</i>	—	<i>353.50</i>	—	—
To meet expenses	—	353.50	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	—	<i>625.00</i>	—	—
<i>Departmental</i>	<i>2,832.82</i>	<i>2,639.18</i>	<i>1,657.35</i>	<i>2,520.38</i>
General government	103.13	639.00	250.75	133.50
Protection of persons and property	93.44	166.68	28.16	19.47
Health and sanitation	—	364.10	—	—
Highways	1,332.53	200.00	700.00	715.69
Charities	281.65	549.31	—	—
Soldiers' benefits	72.00	72.00	72.00	76.00
Schools	948.36	621.09	570.00	1,575.72
Libraries	—	—	34.71	—
Recreation	—	—	—	—
Unclassified	1.71	27.00	1.73	—
<i>Public service enterprises</i>	—	—	<i>9,053.34</i>	<i>21.00</i>
Electric light	—	—	9,053.34	—
Water	—	—	—	21.00
All other	—	—	—	—
<i>Cemeteries</i>	<i>474.94</i>	—	<i>267.39</i>	<i>193.68</i>
<i>Interest</i>	<i>274.38</i>	<i>341.57</i>	<i>2,083.66</i>	<i>292.14</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	—	744.11	71.81
All other	274.38	341.57	1,339.55	220.33
<b>NON-REVENUE.</b>	<b>\$27,524.41</b>	<b>\$44,881.93</b>	<b>\$69,785.52</b>	<b>\$13,644.19</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>11,123.10</b>	<b>22,015.16</b>	<b>—</b>
<i>Departmental</i>	—	<i>11,123.10</i>	<i>21,450.16</i>	—
<i>Public service enterprises</i>	—	—	<i>565.00</i>	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>22,081.26</b>	<b>26,000.00</b>	<b>41,500.00</b>	<b>10,000.00</b>
<i>Loans, general purposes</i>	—	—	<i>1,500.00</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>21,500.00</i>	<i>26,000.00</i>	<i>40,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>581.26</i>	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>1,333.34</b>	<b>—</b>	<b>246.37</b>	<b>143.62</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	1,333.34	—	246.37	143.62
<b>Refunds</b>	<b>35.40</b>	<b>18.55</b>	<b>718.00</b>	<b>28.94</b>
<b>Agency, trust, and investment</b>	<b>4,074.41</b>	<b>7,740.28</b>	<b>5,305.99</b>	<b>3,471.63</b>
<i>Taxes and licenses for State</i>	<i>1,023.28</i>	<i>2,040.00</i>	<i>1,700.00</i>	<i>935.00</i>
<i>Taxes for county</i>	<i>1,953.08</i>	<i>5,539.15</i>	<i>1,939.00</i>	<i>2,084.14</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,093.05</i>	<i>161.13</i>	<i>1,666.99</i>	<i>452.49</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$32,795.60	\$64,787.66	\$86,440.14	\$31,958.32
Premiums	—	—	—	—
Municipal indebtedness	22,081.26	26,000.00	41,500.00	10,000.00
Transfers and refunds	1,368.74	18.55	964.37	172.56
Agency, trust, and investment	4,074.41	7,740.28	5,305.99	3,471.63
<b>Total receipts</b>	<b>\$60,320.01</b>	<b>\$98,546.49</b>	<b>\$134,210.50</b>	<b>\$45,602.51</b>
Balance on hand, including funds	1,832.34	3,459.70	11,951.06	6,158.97
<b>GRAND TOTAL</b>	<b>\$62,152.35</b>	<b>\$102,006.19</b>	<b>\$146,161.56</b>	<b>\$51,761.48</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Becket POPULATION 778	Brewster POPULATION 774	Princeton POPULATION 773	Enfield POPULATION 749
<b>Maintenance</b>	<b>\$31,139.12</b>	<b>\$41,599.48</b>	<b>\$52,596.59</b>	<b>\$27,534.72</b>
<i>Departmental</i>	<i>30,436.28</i>	<i>41,599.48</i>	<i>46,670.81</i>	<i>27,218.96</i>
General government	1,412.54	5,635.23	2,574.95	1,489.16
Protection of persons and property	586.98	3,170.69	1,503.07	433.48
Health and sanitation	617.14	2,866.41	852.44	479.00
Highways	13,365.40	11,105.07	18,195.21	8,027.01
Charities	603.20	2,755.41	419.23	1,511.20
Soldiers' benefits	72.00	—	72.00	316.00
Schools	13,363.52	15,070.48	21,329.36	14,242.68
Libraries	200.00	300.00	1,016.94	148.74
Recreation	—	483.79	53.60	43.50
Pensions	—	—	—	—
Unclassified	215.50	212.40	654.01	528.19
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>5,269.42</i>	<i>23.44</i>
Electric light	—	—	5,269.42	—
Water	—	—	—	23.44
All other	—	—	—	—
<i>Cemeteries</i>	<i>702.84</i>	<i>—</i>	<i>656.36</i>	<i>292.32</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>850.22</b>	<b>1,340.46</b>	<b>1,639.54</b>	<b>402.50</b>
<i>Loans, general purposes</i>	<i>850.22</i>	<i>1,340.46</i>	<i>1,342.41</i>	<i>402.50</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>297.13</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>362.00</b>	<b>17,866.15</b>	<b>28,786.23</b>	<b>—</b>
<i>Departmental</i>	<i>362.00</i>	<i>17,866.15</i>	<i>26,983.50</i>	<i>—</i>
General government	—	212.43	600.00	—
Protection of persons and property	9.00	76.50	742.88	—
Health and sanitation	—	—	—	—
Highways	353.00	17,327.22	25,640.62	—
Charities	—	—	—	—
Schools	—	250.00	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,802.73</i>	<i>—</i>
Electric light	—	—	1,802.73	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>23,428.96</b>	<b>28,000.00</b>	<b>49,300.00</b>	<b>11,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,500.00</i>	<i>2,000.00</i>	<i>4,300.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>19,800.00</i>	<i>26,000.00</i>	<i>45,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>2,128.96</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1,333.34</b>	<b>—</b>	<b>246.37</b>	<b>143.62</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,333.34</i>	<i>—</i>	<i>246.37</i>	<i>143.62</i>
<b>Refunds</b>	<b>35.40</b>	<b>18.55</b>	<b>718.00</b>	<b>28.94</b>
<b>Agency, trust, and investment</b>	<b>3,393.01</b>	<b>7,740.28</b>	<b>5,508.18</b>	<b>3,471.63</b>
<i>Taxes and licenses for State</i>	<i>1,023.28</i>	<i>2,040.00</i>	<i>1,700.00</i>	<i>935.00</i>
<i>Taxes for county</i>	<i>1,958.08</i>	<i>5,539.15</i>	<i>1,939.00</i>	<i>2,084.14</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>411.65</i>	<i>161.13</i>	<i>1,869.18</i>	<i>452.49</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$31,989.34	\$42,939.94	\$54,236.13	\$27,937.22
Permanent debt (except from sinking funds)	1,500.00	2,000.00	4,300.00	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	362.00	17,866.15	28,786.23	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	21,928.96	26,000.00	45,000.00	10,000.00
Transfers (except to sinking funds) and refunds	1,368.74	18.55	964.37	172.56
Agency, trust, and investment	3,393.01	7,740.28	5,508.18	3,471.63
<b>Total payments</b>	<b>\$60,542.05</b>	<b>\$96,564.92</b>	<b>\$138,794.91</b>	<b>\$42,581.41</b>
Balance on hand, including funds	1,610.30	5,441.27	7,366.65	9,180.07
<b>GRAND TOTAL</b>	<b>\$62,152.35</b>	<b>\$102,006.19</b>	<b>\$146,161.56</b>	<b>\$51,761.48</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Petersham POPULATION 672	Leverett POPULATION 664	Dana POPULATION 657	Hampden POPULATION 632
<b>REVENUE.</b>	<b>\$50,959.99</b>	<b>\$29,915.45</b>	<b>\$33,355.91</b>	<b>\$32,945.83</b>
<b>General</b>	<b>47,984.38</b>	<b>29,376.92</b>	<b>26,947.28</b>	<b>31,526.43</b>
<i>Taxes</i>	<i>38,052.99</i>	<i>17,652.71</i>	<i>18,019.02</i>	<i>19,584.17</i>
Property, poll, and income	37,324.08	17,317.40	17,704.43	19,307.44
Corporation, bank, etc.	728.91	335.31	314.59	276.73
<i>Licenses and permits</i>	<i>23.00</i>	<i>3.00</i>	<i>19.00</i>	<i>3.00</i>
<i>Fines and forfeits</i>	<i>110.00</i>	<i>15.00</i>	<i>130.00</i>	<i>200.00</i>
<i>Grants and gifts</i>	<i>9,798.39</i>	<i>11,706.21</i>	<i>8,779.26</i>	<i>11,739.26</i>
For expenses	9,798.39	11,706.21	8,779.26	11,639.26
For outlays	—	—	—	100.00
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>2,975.61</b>	<b>538.53</b>	<b>6,408.63</b>	<b>1,419.40</b>
<i>Special assessments</i>	—	—	<i>35.93</i>	—
To meet expenses	—	—	35.93	—
To meet outlays	—	—	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>1,188.22</i>	<i>241.86</i>	<i>1,524.51</i>	<i>757.32</i>
General government	351.82	—	59.50	6.00
Protection of persons and property	36.42	—	312.97	7.80
Health and sanitation	10.00	—	—	—
Highways	99.00	—	1.00	4.00
Charities	—	31.86	127.00	—
Soldiers' benefits	—	15.00	384.00	168.00
Schools	687.33	180.00	624.70	564.70
Libraries	—	—	10.34	1.25
Recreation	—	—	5.00	—
Unclassified	3.65	15.00	—	5.57
<i>Public service enterprises</i>	<i>5.50</i>	—	<i>4,260.69</i>	—
Electric light	—	—	4,260.69	—
Water	—	—	—	—
All other	5.50	—	—	—
<i>Cemeteries</i>	<i>269.00</i>	—	<i>240.44</i>	<i>65.87</i>
<i>Interest</i>	<i>1,512.89</i>	<i>296.67</i>	<i>347.06</i>	<i>596.21</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,100.69	151.87	—	231.01
All other	412.20	144.80	347.06	365.20
<b>NON-REVENUE.</b>	<b>\$36,391.70</b>	<b>\$18,331.09</b>	<b>\$44,863.85</b>	<b>\$37,539.90</b>
<b>Offsets to outlays</b>	<b>6,329.26</b>	<b>3,019.10</b>	<b>26,000.01</b>	<b>13,400.00</b>
<i>Departmental</i>	<i>6,329.26</i>	<i>3,019.10</i>	<i>9,000.01</i>	<i>13,400.00</i>
<i>Public service enterprises</i>	—	—	17,000.00	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>20,000.00</b>	<b>13,000.00</b>	<b>15,000.00</b>	<b>20,000.00</b>
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>13,000.00</i>	<i>15,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>1,887.91</b>	<b>101.25</b>	<b>1,393.14</b>	<b>361.28</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	1,887.91	101.25	1,393.14	361.28
<b>Refunds</b>	<b>1,933.38</b>	<b>—</b>	<b>148.26</b>	<b>—</b>
<b>Agency, trust, and investment</b>	<b>6,241.15</b>	<b>2,210.74</b>	<b>2,322.44</b>	<b>3,778.62</b>
<i>Taxes and licenses for State</i>	<i>2,127.14</i>	<i>765.00</i>	<i>935.00</i>	<i>850.00</i>
<i>Taxes for county</i>	<i>2,424.00</i>	<i>1,398.35</i>	<i>1,067.00</i>	<i>1,006.45</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,690.01</i>	<i>47.39</i>	<i>320.44</i>	<i>1,922.17</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$57,289.25	\$32,934.55	\$59,355.92	\$46,345.83
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	13,000.00	15,000.00	20,000.00
Transfers and refunds	3,821.29	101.25	1,541.40	361.28
Agency, trust, and investment	6,241.15	2,210.74	2,322.44	3,778.62
<b>Total receipts</b>	<b>\$87,351.69</b>	<b>\$48,246.54</b>	<b>\$78,219.76</b>	<b>\$70,485.73</b>
Balance on hand, including funds	8,328.81	6,452.98	5,839.64	8,464.12
<b>GRAND TOTAL</b>	<b>\$95,680.50</b>	<b>\$54,699.52</b>	<b>\$84,059.40</b>	<b>\$73,949.85</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Petersham POPULATION 672	Leverett POPULATION 664	Dana POPULATION 657	Hampden POPULATION 632
<b>Maintenance</b> . . . . .	<b>\$45,095.02</b>	<b>\$26,025.91</b>	<b>\$32,239.93</b>	<b>\$29,991.45</b>
<i>Departmental</i> . . . . .	<i>44,355.64</i>	<i>25,925.91</i>	<i>28,252.32</i>	<i>29,780.80</i>
General government . . . . .	2,479.23	754.38	2,211.68	1,692.99
Protection of persons and property . . . . .	1,215.93	463.11	965.74	342.06
Health and sanitation . . . . .	1,905.98	331.25	530.81	607.31
Highways . . . . .	15,902.76	7,379.97	7,436.69	7,602.56
Charities . . . . .	482.05	1,350.50	434.00	30.20
Soldiers' benefits . . . . .	30.00	—	401.52	288.00
Schools . . . . .	20,044.96	15,019.85	14,794.28	17,861.19
Libraries . . . . .	598.14	403.60	322.50	551.73
Recreation . . . . .	274.37	—	—	18.00
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,422.22	223.25	1,155.10	786.76
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>3,567.06</i>	<i>—</i>
Electric light . . . . .	—	—	3,567.06	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>739.38</i>	<i>100.00</i>	<i>420.55</i>	<i>210.65</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>410.89</b>	<b>332.58</b>	<b>960.84</b>	<b>646.88</b>
<i>Loans, general purposes</i> . . . . .	<i>410.89</i>	<i>332.58</i>	<i>623.65</i>	<i>646.88</i>
<i>Loans, public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>337.19</i>	<i>—</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>11,630.98</b>	<b>3,503.65</b>	<b>6,004.67</b>	<b>17,048.62</b>
<i>Departmental</i> . . . . .	<i>11,630.98</i>	<i>3,503.65</i>	<i>6,004.67</i>	<i>17,048.62</i>
General government . . . . .	415.00	77.00	—	—
Protection of persons and property . . . . .	—	—	—	112.23
Health and sanitation . . . . .	249.40	—	—	—
Highways . . . . .	9,649.20	3,426.65	6,004.67	16,811.39
Charities . . . . .	—	—	—	—
Schools . . . . .	1,317.38	—	—	125.00
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>20,000.00</b>	<b>20,000.00</b>	<b>21,675.00</b>	<b>18,450.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>—</i>	<i>—</i>	<i>1,675.00</i>	<i>450.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>20,000.00</i>	<i>20,000.00</i>	<i>15,000.00</i>	<i>18,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>1,887.91</b>	<b>101.25</b>	<b>1,393.14</b>	<b>361.28</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>1,887.91</i>	<i>101.25</i>	<i>1,393.14</i>	<i>361.28</i>
<b>Refunds</b> . . . . .	<b>1,933.38</b>	<b>—</b>	<b>148.26</b>	<b>—</b>
<b>Agency, trust, and investment</b> . . . . .	<b>6,983.85</b>	<b>2,261.36</b>	<b>2,322.44</b>	<b>3,832.85</b>
<i>Taxes and licenses for State</i> . . . . .	<i>2,127.14</i>	<i>765.00</i>	<i>935.00</i>	<i>850.00</i>
<i>Taxes for county</i> . . . . .	<i>2,424.00</i>	<i>1,398.35</i>	<i>1,067.00</i>	<i>1,006.45</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>2,432.71</i>	<i>98.01</i>	<i>320.44</i>	<i>1,976.40</i>
<i>All other</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$45,505.91	\$26,358.49	\$33,200.77	\$30,638.33
Permanent debt (except from sinking funds) . . . . .	—	—	<sup>1</sup> 6,675.00	450.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	11,630.98	3,503.65	6,004.67	17,048.62
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	20,000.00	20,000.00	15,000.00	18,000.00
Transfers (except to sinking funds) and refunds . . . . .	3,821.29	101.25	1,541.40	361.28
Agency, trust, and investment . . . . .	6,983.85	2,261.36	2,322.44	3,832.85
<b>Total payments</b> . . . . .	<b>\$87,942.03</b>	<b>\$52,224.75</b>	<b>\$64,744.28</b>	<b>\$70,331.08</b>
<i>Balance on hand, including funds</i> . . . . .	<i>7,738.47</i>	<i>2,474.77</i>	<i>19,315.12</i>	<i>3,618.77</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$95,680.50</b>	<b>\$54,699.52</b>	<b>\$84,059.40</b>	<b>\$73,949.85</b>

<sup>1</sup> Includes \$5,250 paid from proceeds of sale of electric light plant.



TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Richmond POPULATION 619	Halifax POPULATION 614	Granville POPULATION 609	Paxton POPULATION 591
<b>REVENUE.</b>	<b>\$32,276.66</b>	<b>\$42,774.14</b>	<b>\$44,665.28</b>	<b>\$48,591.06</b>
<b>General</b>	<b>31,420.76</b>	<b>40,587.35</b>	<b>39,408.87</b>	<b>38,844.64</b>
<i>Taxes</i>	<i>22,429.53</i>	<i>35,265.05</i>	<i>24,235.46</i>	<i>30,090.60</i>
Property, poll, and income	21,910.04	32,973.05	23,579.82	29,900.29
Corporation, bank, etc.	519.49	2,292.00	655.64	190.31
<i>Licenses and permits</i>	<i>22.00</i>	<i>104.00</i>	<i>5.00</i>	<i>28.00</i>
<i>Fines and forfeits</i>	<i>23.00</i>	—	<i>16.00</i>	<i>10.00</i>
<i>Grants and gifts</i>	<i>8,946.23</i>	<i>5,218.30</i>	<i>15,152.41</i>	<i>8,716.04</i>
For expenses	8,896.23	5,218.30	15,152.41	8,716.04
For outlays	50.00	—	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>855.90</b>	<b>2,186.79</b>	<b>5,256.41</b>	<b>9,746.42</b>
<i>Special assessments</i>	—	<i>440.27</i>	—	<i>78.83</i>
To meet expenses	—	440.27	—	78.83
To meet outlays	—	—	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>564.83</i>	<i>1,080.72</i>	<i>1,024.54</i>	<i>244.39</i>
General government	60.00	297.00	258.00	64.92
Protection of persons and property	54.04	164.07	31.78	16.00
Health and sanitation	98.00	—	—	—
Highways	48.25	36.04	61.75	25.00
Charities	40.00	—	—	27.00
Soldiers' benefits	—	230.00	120.00	54.00
Schools	256.14	347.00	515.29	36.52
Libraries	7.27	6.61	12.72	20.95
Recreation	—	—	—	—
Unclassified	1.13	—	25.00	—
<i>Public service enterprises</i>	—	—	<i>4,082.55</i>	<i>7,879.99</i>
Electric light	—	—	4,082.55	7,879.99
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>36.50</i>	—	—
<i>Interest</i>	<i>291.07</i>	<i>629.30</i>	<i>149.32</i>	<i>1,543.21</i>
On sinking funds	—	—	—	—
On trust and investment funds	90.56	3.75	—	861.96
All other	200.51	625.55	149.32	681.25
<b>NON-REVENUE.</b>	<b>\$31,356.70</b>	<b>\$64,643.55</b>	<b>\$35,962.21</b>	<b>\$20,988.45</b>
<b>Offsets to outlays</b>	<b>5,013.67</b>	<b>24,244.94</b>	<b>8,500.00</b>	<b>260.04</b>
<i>Departmental</i>	<i>5,013.67</i>	<i>24,244.94</i>	<i>8,500.00</i>	—
<i>Public service enterprises</i>	—	—	—	<i>260.04</i>
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>20,000.00</b>	<b>36,000.00</b>	<b>25,000.00</b>	<b>17,000.00</b>
<i>Loans, general purposes</i>	<i>8,000.00</i>	<i>5,000.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>12,000.00</i>	<i>31,000.00</i>	<i>25,000.00</i>	<i>17,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>3,351.46</b>	—	—	<b>407.37</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	3,351.46	—	—	407.37
<b>Refunds</b>	<b>10.21</b>	—	<b>420.11</b>	<b>3.09</b>
<b>Agency, trust, and investment</b>	<b>2,981.36</b>	<b>4,398.61</b>	<b>2,042.10</b>	<b>3,317.95</b>
<i>Taxes and licenses for State</i>	<i>1,023.28</i>	<i>1,620.19</i>	<i>955.00</i>	<i>1,193.82</i>
<i>Taxes for county</i>	<i>1,958.08</i>	<i>2,674.66</i>	<i>1,107.10</i>	<i>1,358.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	<i>103.56</i>	—	<i>766.13</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$37,290.33	\$67,019.08	\$53,165.28	\$48,851.10
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	36,000.00	25,000.00	17,000.00
Transfers and refunds	3,361.67	—	420.11	410.46
Agency, trust, and investment	2,981.36	4,398.61	2,042.10	3,317.95
<b>Total receipts</b>	<b>\$63,633.36</b>	<b>\$107,417.69</b>	<b>\$80,627.49</b>	<b>\$69,579.51</b>
Balance on hand, including funds	84.82	3,918.12	1,153.57	9,968.95
<b>GRAND TOTAL</b>	<b>\$63,718.18</b>	<b>\$111,335.81</b>	<b>\$81,781.06</b>	<b>\$79,548.46</b>

## Graded According to Population of 1925—Continued.

PAYMENTS.	Richmond POPULATION 619	Halifax POPULATION 614	Granville POPULATION 609	Paxton POPULATION 591
<b>Maintenance</b>	<b>\$26,095.04</b>	<b>\$36,373.78</b>	<b>\$34,182.78</b>	<b>\$38,258.90</b>
<i>Departmental</i>	<i>25,806.14</i>	<i>36,174.78</i>	<i>31,790.09</i>	<i>32,171.63</i>
General government	2,111.87	3,695.26	2,652.05	2,199.73
Protection of persons and property	592.97	3,067.54	670.53	1,094.71
Health and sanitation	679.24	541.64	406.08	615.17
Highways	9,043.72	12,099.23	10,216.57	6,902.94
Charities	615.10	752.70	693.47	2,207.67
Soldiers' benefits	—	310.00	120.00	308.00
Schools	11,929.01	13,742.73	16,349.87	14,757.60
Libraries	332.89	387.76	455.52	1,497.48
Recreation	—	65.81	—	123.10
Pensions	—	—	—	—
Unclassified	501.34	1,212.11	226.00	2,465.23
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,392.69</i>	<i>5,252.88</i>
Electric light	—	—	2,392.69	5,243.13
Water	—	—	—	—
All other	—	—	—	9.75
Cemeteries	288.90	199.00	—	613.81
Administration of trust funds	—	—	—	220.58
<b>Interest</b>	<b>484.16</b>	<b>850.00</b>	<b>1,602.23</b>	<b>583.37</b>
<i>Loans, general purposes</i>	<i>484.16</i>	<i>850.00</i>	<i>1,093.05</i>	<i>493.37</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>509.18</i>	<i>90.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>14,082.21</b>	<b>32,279.58</b>	<b>11,178.91</b>	<b>3,198.17</b>
<i>Departmental</i>	<i>14,082.21</i>	<i>32,279.58</i>	<i>11,106.00</i>	<i>2,458.41</i>
General government	100.00	1,030.84	—	260.03
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	1,198.38
Highways	13,982.21	31,248.74	11,106.00	1,000.00
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>72.91</i>	<i>639.76</i>
Electric light	—	—	72.91	639.76
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	100.00
<b>Municipal indebtedness</b>	<b>15,943.14</b>	<b>32,000.00</b>	<b>28,374.06</b>	<b>22,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>1,000.00</i>	<i>1,950.00</i>	<i>500.00</i>
<i>Bonds refunded, current year</i>	<i>12,000.00</i>	<i>31,000.00</i>	<i>24,000.00</i>	<i>22,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,943.14</i>	<i>—</i>	<i>2,424.06</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>3,351.46</b>	<b>—</b>	<b>—</b>	<b>407.37</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,351.46</i>	<i>—</i>	<i>—</i>	<i>407.37</i>
<b>Refunds</b>	<b>10.21</b>	<b>—</b>	<b>420.11</b>	<b>3.09</b>
<b>Agency, trust, and investment</b>	<b>2,981.36</b>	<b>4,396.05</b>	<b>2,042.10</b>	<b>3,589.54</b>
<i>Taxes and licenses for State</i>	<i>1,023.28</i>	<i>1,620.19</i>	<i>935.00</i>	<i>1,193.82</i>
<i>Taxes for county</i>	<i>1,958.08</i>	<i>2,674.86</i>	<i>1,107.10</i>	<i>1,358.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>101.00</i>	<i>—</i>	<i>1,037.72</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$26,579.20	\$37,223.78	\$35,785.01	\$38,842.27
Permanent debt (except from sinking funds)	1,000.00	1,000.00	1,950.00	500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	14,082.21	32,279.58	11,178.91	3,198.17
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	14,943.14	31,000.00	26,424.06	22,000.00
Transfers (except to sinking funds) and refunds	3,361.67	—	420.11	410.46
Agency, trust, and investment	2,981.36	4,396.05	2,042.10	3,589.54
<b>Total payments</b>	<b>\$62,947.58</b>	<b>\$105,899.41</b>	<b>\$77,800.19</b>	<b>\$68,540.44</b>
Balance on hand, including funds	770.60	5,436.40	3,980.87	11,008.02
<b>GRAND TOTAL</b>	<b>\$63,718.18</b>	<b>\$111,335.81</b>	<b>\$81,781.06</b>	<b>\$79,548.46</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Boxford POPULATION 581	Oakham POPULATION 525	New Salem POPULATION 519	Pelham POPULATION 519
<b>REVENUE.</b>	<b>\$46,383.25</b>	<b>\$33,054.64</b>	<b>\$35,921.04</b>	<b>\$22,050.13</b>
<b>General</b>	<b>43,068.02</b>	<b>27,593.26</b>	<b>29,868.69</b>	<b>20,342.33</b>
Taxes	33,765.07	14,913.74	16,879.21	12,105.18
Property, poll, and income	33,034.50	14,756.90	16,282.77	11,497.72
Corporation, bank, etc.	730.57	156.84	596.44	607.46
Licenses and permits	105.00	8.00	5.00	4.00
Fines and forfeits	—	400.65	—	200.00
Grants and gifts	9,197.95	12,270.87	12,984.48	8,033.15
For expenses	9,197.95	12,270.87	12,984.48	7,043.43
For outlays	—	—	—	959.72
All other	—	—	—	—
<b>Commercial</b>	<b>3,315.23</b>	<b>5,461.38</b>	<b>6,052.35</b>	<b>1,707.80</b>
Special assessments	393.63	—	—	—
To meet expenses	393.63	—	—	—
To meet outlays	—	—	—	—
Privileges	—	—	—	—
Departmental	934.22	344.97	5,217.16	1,461.05
General government	74.00	60.00	.60	—
Protection of persons and property	469.20	42.86	63.30	18.76
Health and sanitation	—	—	—	—
Highways	323.02	—	.95	6.00
Charities	—	10.00	—	174.00
Soldiers' benefits	—	72.00	192.00	105.38
Schools	—	148.78	4,936.31	1,154.27
Libraries	—	3.65	—	2.64
Recreation	—	—	—	—
Unclassified	68.00	7.68	24.00	—
Public service enterprises	—	3,824.40	—	—
Electric light	—	3,824.40	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	345.54	308.62	33.00
Interest	1,987.38	946.47	502.57	213.75
On sinking funds	—	—	—	—
On trust and investment funds	1,624.49	633.86	19.36	54.92
All other	362.89	312.61	507.21	158.83
<b>NON-REVENUE.</b>	<b>\$24,500.69</b>	<b>\$38,993.29</b>	<b>\$7,293.60</b>	<b>\$14,815.95</b>
<b>Offsets to outlays</b>	<b>6,000.00</b>	<b>28,705.24</b>	<b>3,000.00</b>	<b>1,500.00</b>
Departmental	6,000.00	6,000.00	3,000.00	1,500.00
Public service enterprises	—	22,705.24	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>15,000.00</b>	<b>8,000.00</b>	<b>—</b>	<b>9,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	15,000.00	8,000.00	—	9,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>804.00</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	—	—	804.00	—
<b>Refunds</b>	<b>21.46</b>	<b>—</b>	<b>9.96</b>	<b>—</b>
<b>Agency, trust, and investment</b>	<b>3,479.23</b>	<b>2,288.05</b>	<b>3,479.64</b>	<b>4,315.95</b>
Taxes and licenses for State	1,445.20	680.00	935.00	850.00
Taxes for county	2,026.53	776.00	1,709.10	1,894.68
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	7.50	832.05	835.54	1,571.27
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$52,383.25	\$61,759.88	\$38,921.04	\$23,550.13
Premiums	—	—	—	—
Municipal indebtedness	15,000.00	8,000.00	—	9,000.00
Transfers and refunds	21.46	—	813.96	—
Agency, trust, and investment	3,479.23	2,288.05	3,479.64	4,315.95
<b>Total receipts</b>	<b>\$70,883.94</b>	<b>\$72,047.93</b>	<b>\$43,214.64</b>	<b>\$36,866.08</b>
Balance on hand, including funds	10,300.93	4,243.69	20,013.50	6,615.71
<b>GRAND TOTAL</b>	<b>\$81,184.87</b>	<b>\$76,291.62</b>	<b>\$63,228.14</b>	<b>\$43,481.79</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Boxford POPULATION 581	Oakham POPULATION 525	New Salem POPULATION 519	Felham POPULATION 519
<b>Maintenance</b>	<b>\$36,136.48</b>	<b>\$25,974.25</b>	<b>\$32,898.06</b>	<b>\$19,495.42</b>
<i>Departmental</i>	<i>36,136.48</i>	<i>23,127.88</i>	<i>32,404.72</i>	<i>19,247.42</i>
General government	2,438.14	1,822.61	1,157.04	1,353.27
Protection of persons and property	2,495.75	593.70	787.38	465.20
Health and sanitation	1,134.64	388.89	519.23	129.75
Highways	12,443.31	6,625.06	8,050.47	6,149.14
Charities	1,493.25	629.76	475.50	358.18
Soldiers' benefits	42.00	72.00	208.00	48.54
Schools	15,417.73	11,656.92	20,525.20	10,023.02
Libraries	216.07	357.66	146.25	155.52
Recreation	207.50	—	—	—
Pensions	—	—	—	—
Unclassified	248.09	981.28	535.65	564.80
<i>Public service enterprises</i>	<i>—</i>	<i>2,173.55</i>	<i>—</i>	<i>—</i>
Electric light	—	2,173.55	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>672.82</i>	<i>493.34</i>	<i>158.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>418.75</b>	<b>855.63</b>	<b>—</b>	<b>287.89</b>
<i>Loans, general purposes</i>	<i>418.75</i>	<i>172.50</i>	<i>—</i>	<i>287.80</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>683.13</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeterics</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>9,022.65</b>	<b>11,705.38</b>	<b>4,350.02</b>	<b>2,381.09</b>
<i>Departmental</i>	<i>9,022.65</i>	<i>7,598.71</i>	<i>4,000.02</i>	<i>2,269.09</i>
General government	—	98.60	—	—
Protection of persons and property	—	—	—	71.09
Health and sanitation	—	—	—	—
Highways	9,022.65	7,500.11	4,000.02	2,000.00
Charities	—	—	—	—
Schools	—	—	—	198.00
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>4,106.67</i>	<i>—</i>	<i>—</i>
Electric light	—	4,106.67	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeterics</i>	<i>—</i>	<i>—</i>	<i>350.00</i>	<i>112.00</i>
<b>Municipal indebtedness</b>	<b>16,000.00</b>	<b>9,000.00</b>	<b>—</b>	<b>13,800.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>1,000.00</i>	<i>—</i>	<i>300.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>8,000.00</i>	<i>—</i>	<i>13,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>—</b>	<b>804.00</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>804.00</i>	<i>—</i>
<b>Refunds</b>	<b>21.46</b>	<b>—</b>	<b>9.96</b>	<b>—</b>
<b>Agency, trust, and investment</b>	<b>4,802.47</b>	<b>2,285.95</b>	<b>3,490.00</b>	<b>4,330.87</b>
<i>Taxes and licenses for State</i>	<i>1,445.20</i>	<i>680.00</i>	<i>935.00</i>	<i>850.00</i>
<i>Taxes for county</i>	<i>2,026.53</i>	<i>776.00</i>	<i>1,709.10</i>	<i>1,894.68</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,330.74</i>	<i>829.95</i>	<i>845.90</i>	<i>1,586.19</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$36,555.23	\$26,829.88	\$32,898.06	\$19,693.22
Permanent debt (except from sinking funds)	1,000.00	1,000.00	—	300.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,022.65	11,705.38	4,350.02	2,381.09
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	15,000.00	8,000.00	—	13,500.00
Transfers (except to sinking funds) and refunds	21.46	—	813.96	—
Agency, trust, and investment	4,802.47	2,285.95	3,490.00	4,330.87
<b>Total payments</b>	<b>\$66,401.81</b>	<b>\$49,821.21</b>	<b>\$41,552.04</b>	<b>\$40,205.78</b>
<i>Balance on hand, including funds</i>	<i>14,783.06</i>	<i>26,470.41</i>	<i>21,676.10</i>	<i>3,276.61</i>
<b>GRAND TOTAL</b>	<b>\$81,184.87</b>	<b>\$76,291.62</b>	<b>\$63,228.14</b>	<b>\$43,481.79</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Plympton POPULATION 511	Carlisle POPULATION 510	Hancock POPULATION 510	Cummington POPULATION 508
<b>REVENUE.</b>	<b>\$31,329.87</b>	<b>\$43,676.73</b>	<b>\$20,092.47</b>	<b>\$25,209.22</b>
<b>General</b>	<b>30,322.81</b>	<b>39,248.08</b>	<b>19,910.78</b>	<b>23,811.41</b>
Taxes . . . . .	21,287.30	25,129.57	12,737.19	13,830.01
Property, poll, and income	20,320.63	24,766.96	12,050.72	13,088.55
Corporation, bank, etc.	966.67	362.61	686.47	241.46
Licenses and permits	3.00	10.00	12.00	47.00
Fines and forfeits	—	39.00	200.00	25.00
Grants and gifts	9,032.51	14,069.51	6,961.59	10,409.40
For expenses	9,032.51	14,069.51	6,961.59	10,409.40
For outlays	—	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>1,007.06</b>	<b>4,428.65</b>	<b>181.69</b>	<b>1,397.81</b>
Special assessments	166.15	90.79	—	—
To meet expenses	166.15	90.79	—	—
To meet outlays	—	—	—	—
Privileges	—	—	—	—
<b>Departmental</b>	<b>437.58</b>	<b>2,161.01</b>	<b>46.05</b>	<b>687.15</b>
General government	—	—	27.00	78.00
Protection of persons and property	40.98	—	16.35	26.23
Health and sanitation	—	—	—	—
Highways	—	1,402.50	.70	103.75
Charities	88.30	25.70	—	36.83
Soldiers' benefits	288.00	—	—	—
Schools	4.50	590.64	2.00	437.49
Libraries	15.80	20.00	—	4.53
Recreation	—	—	—	—
Unclassified	—	122.17	—	.32
<b>Public service enterprises</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>107.25</b>
Electric light	—	—	—	—
Water	—	—	—	107.25
All other	—	—	—	—
<b>Cemeteries</b>	<b>107.00</b>	<b>498.30</b>	<b>22.00</b>	<b>25.00</b>
<b>Interest</b>	<b>296.33</b>	<b>1,678.55</b>	<b>113.64</b>	<b>578.41</b>
On sinking funds	—	—	—	—
On trust and investment funds	—	912.38	25.50	475.70
All other	296.33	766.17	88.14	102.71
<b>NON-REVENUE.</b>	<b>\$51,056.87</b>	<b>\$50,933.54</b>	<b>\$13,445.42</b>	<b>\$7,593.26</b>
<b>Offsets to outlays</b>	<b>26,459.52</b>	<b>15,232.42</b>	<b>3,646.81</b>	<b>—</b>
Departmental	26,459.52	15,232.42	3,646.81	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>22,000.00</b>	<b>31,096.77</b>	<b>7,500.00</b>	<b>5,000.00</b>
Loans, general purposes	5,000.00	4,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	17,000.00	27,000.00	7,500.00	5,000.00
Unpaid warrants or orders, current year	—	96.77	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>1,110.08</b>	<b>—</b>	<b>130.85</b>
From sinking funds	—	—	—	—
All other	—	1,110.08	—	130.85
<b>Refunds</b>	<b>.50</b>	<b>163.54</b>	<b>.10</b>	<b>2.22</b>
<b>Agency, trust, and investment</b>	<b>2,596.85</b>	<b>3,330.73</b>	<b>2,298.51</b>	<b>2,460.19</b>
Taxes and licenses for State	850.00	938.00	767.46	680.00
Taxes for county	1,407.82	984.51	1,468.56	1,515.74
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	339.03	1,408.22	62.49	264.45
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$57,789.39	\$58,909.15	\$23,739.28	\$25,209.22
Premiums	—	—	—	—
Municipal indebtedness	22,000.00	31,096.77	7,500.00	5,000.00
Transfers and refunds	.50	1,273.62	.10	133.07
Agency, trust, and investment	2,596.85	3,330.73	2,298.51	2,460.19
<b>Total receipts</b>	<b>\$82,386.74</b>	<b>\$94,610.27</b>	<b>\$33,537.89</b>	<b>\$32,802.48</b>
Balance on hand, including funds	16,642.02	2,169.05	1,948.90	2,841.88
<b>GRAND TOTAL</b>	<b>\$99,028.76</b>	<b>\$96,779.32</b>	<b>\$35,486.79</b>	<b>\$35,644.36</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Plympton POPULATION 511	Carlisle POPULATION 510	Hancock POPULATION 510	Cummington POPULATION 508
<b>Maintenance</b>	<b>\$25,235.22</b>	<b>\$37,774.19</b>	<b>\$17,068.16</b>	<b>\$24,725.89</b>
<i>Departmental</i>	<i>25,106.82</i>	<i>36,931.97</i>	<i>16,986.16</i>	<i>24,419.90</i>
General government	1,841.86	2,246.88	1,537.05	1,195.74
Protection of persons and property	1,276.79	1,193.16	153.08	511.02
Health and sanitation	1,005.87	215.47	644.25	360.48
Highways	6,354.97	11,680.77	6,261.84	7,371.25
Charities	1,161.62	1,861.15	618.48	566.20
Soldiers' benefits	288.38	48.00	—	—
Schools	12,478.99	18,351.00	7,487.27	12,804.44
Libraries	274.47	551.75	104.19	72.02
Recreation	55.07	113.92	—	1,041.85
Pensions	—	—	—	—
Unclassified	368.80	669.87	180.00	496.90
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>231.24</i>
Electric light	—	—	—	—
Water	—	—	—	231.24
All other	—	—	—	—
Cemeteries	128.40	842.22	82.00	74.75
Administration of trust funds	—	—	—	—
<b>Interest</b>	<b>1,199.28</b>	<b>835.54</b>	<b>57.08</b>	<b>106.61</b>
<i>Loans, general purposes</i>	<i>1,199.28</i>	<i>835.54</i>	<i>57.08</i>	<i>106.61</i>
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
<b>Outlays</b>	<b>30,633.74</b>	<b>20,715.78</b>	<b>5,638.45</b>	<b>225.00</b>
<i>Departmental</i>	<i>30,633.74</i>	<i>20,715.78</i>	<i>5,638.45</i>	<i>225.00</i>
General government	—	—	60.00	—
Protection of persons and property	—	1,000.00	—	—
Health and sanitation	—	—	—	—
Highways	30,523.74	19,715.78	4,081.70	75.00
Charities	—	—	—	—
Schools	110.00	—	1,496.75	—
Libraries	—	—	—	150.00
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>22,900.00</b>	<b>27,500.00</b>	<b>7,500.00</b>	<b>5,700.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
From revenue and other sources	3,900.00	1,500.00	—	700.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	19,000.00	26,000.00	7,500.00	5,000.00
Warrants or orders, previous years	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>1,110.08</b>	<b>—</b>	<b>130.85</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	1,110.08	—	130.85
<b>Refunds</b>	<b>.50</b>	<b>163.54</b>	<b>.10</b>	<b>2.22</b>
<b>Agency, trust, and investment</b>	<b>2,596.85</b>	<b>3,400.91</b>	<b>2,324.01</b>	<b>2,830.04</b>
<i>Taxes and licenses for State</i>	<i>850.00</i>	<i>938.00</i>	<i>767.46</i>	<i>680.00</i>
Taxes for county	1,407.82	984.51	1,468.56	1,515.74
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	339.03	1,478.40	87.99	634.30
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$26,434.50	\$38,609.73	\$17,125.24	\$24,832.50
Permanent debt (except from sinking funds)	3,900.00	1,500.00	—	700.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	30,633.74	20,715.78	5,638.45	225.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	19,000.00	26,000.00	7,500.00	5,000.00
Transfers (except to sinking funds) and refunds	.50	1,273.62	.10	133.07
Agency, trust, and investment	2,596.85	3,400.91	2,324.01	2,830.04
<b>Total payments</b>	<b>\$82,565.59</b>	<b>\$91,500.04</b>	<b>\$32,587.80</b>	<b>\$33,720.61</b>
<i>Balance on hand, including funds</i>	<i>16,463.17</i>	<i>5,279.28</i>	<i>2,898.99</i>	<i>1,923.75</i>
<b>GRAND TOTAL</b>	<b>\$99,028.76</b>	<b>\$96,779.32</b>	<b>\$35,486.79</b>	<b>\$35,644.36</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Truro POPULATION 504	Eastham POPULATION 494	Sandisfield POPULATION 480	Egremont POPULATION 477
<b>REVENUE.</b>	<b>\$36,225.70</b>	<b>\$36,364.20</b>	<b>\$28,615.79</b>	<b>\$19,594.98</b>
<b>General</b>	<b>34,413.67</b>	<b>32,645.20</b>	<b>28,201.86</b>	<b>19,533.08</b>
<i>Taxes</i>	<i>26,015.85</i>	<i>24,383.13</i>	<i>15,018.03</i>	<i>15,439.55</i>
Property, poll, and income	25,087.07	24,095.13	14,803.53	14,543.75
Corporation, bank, etc.	928.78	288.00	214.50	895.80
<i>Licenses and permits</i>	<i>130.00</i>	<i>378.00</i>	<i>98.00</i>	<i>41.00</i>
<i>Fines and forfeits</i>	<i>96.30</i>	—	<i>252.00</i>	<i>25.00</i>
<i>Grants and gifts</i>	<i>8,171.52</i>	<i>7,884.07</i>	<i>12,833.83</i>	<i>4,027.53</i>
For expenses	8,099.52	7,884.07	12,833.83	4,027.53
For outlays	72.00	—	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>1,812.03</b>	<b>3,719.00</b>	<b>413.93</b>	<b>61.90</b>
<i>Special assessments</i>	—	<i>284.81</i>	—	—
To meet expenses	—	284.81	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>795.48</i>	<i>157.33</i>	—	—
<i>Departmental</i>	<i>566.79</i>	<i>1,755.43</i>	<i>221.59</i>	<i>5.30</i>
General government	20.00	196.29	—	—
Protection of persons and property	211.80	146.27	—	—
Health and sanitation	—	746.60	64.50	—
Highways	—	—	23.50	—
Charities	104.38	—	—	—
Soldiers' benefits	—	144.00	72.00	—
Schools	224.76	425.85	61.59	—
Libraries	5.85	43.92	—	5.30
Recreation	—	—	—	—
Unclassified	—	52.50	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>175.61</i>	—	—	—
<i>Interest</i>	<i>274.15</i>	<i>1,521.43</i>	<i>192.34</i>	<i>56.60</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	1,227.27	12.89	—
All other	274.15	294.16	179.45	56.60
<b>NON-REVENUE.</b>	<b>\$16,290.12</b>	<b>\$14,042.66</b>	<b>\$15,933.71</b>	<b>\$15,823.36</b>
<b>Offsets to outlays</b>	—	—	<b>3,000.00</b>	<b>2,400.00</b>
<i>Departmental</i>	—	—	<i>3,000.00</i>	<i>2,400.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>10,000.00</b>	<b>8,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>8,000.00</i>	<i>10,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	—	<b>1,509.15</b>	<b>219.37</b>	<b>31.60</b>
<i>From sinking funds</i>	—	—	—	—
All other	—	1,509.15	219.37	31.60
<b>Refunds</b>	—	<b>105.02</b>	<b>162.62</b>	<b>57.90</b>
<b>Agency, trust, and investment</b>	<b>6,290.12</b>	<b>4,428.49</b>	<b>2,551.72</b>	<b>3,333.86</b>
<i>Taxes and licenses for State</i>	<i>1,275.00</i>	<i>1,190.00</i>	<i>852.73</i>	<i>1,105.00</i>
<i>Taxes for county</i>	<i>3,461.96</i>	<i>3,231.17</i>	<i>1,631.73</i>	<i>2,121.25</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,553.16</i>	<i>7.32</i>	<i>67.26</i>	<i>107.61</i>
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$36,225.70	\$36,364.20	\$31,615.79	\$21,994.98
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	8,000.00	10,000.00	10,000.00
Transfers and refunds	—	1,614.17	381.99	89.50
Agency, trust, and investment	6,290.12	4,428.49	2,551.72	3,333.86
<b>Total receipts</b>	<b>\$52,515.82</b>	<b>\$50,406.86</b>	<b>\$44,549.50</b>	<b>\$35,418.34</b>
Balance on hand, including funds	6,396.55	4,032.02	2,010.25	2,297.89
<b>GRAND TOTAL</b>	<b>\$58,912.37</b>	<b>\$54,439.88</b>	<b>\$46,559.75</b>	<b>\$37,716.23</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Truro POPULATION 504	Eastham POPULATION 494	Sandisfield POPULATION 480	Egremont POPULATION 477
<b>Maintenance</b>	<b>\$30,491.12</b>	<b>\$30,453.93</b>	<b>\$26,184.88</b>	<b>\$19,241.16</b>
<i>Departmental</i>	<i>30,236.51</i>	<i>30,453.93</i>	<i>26,121.40</i>	<i>19,229.16</i>
General government	2,782.25	5,152.37	2,274.31	1,290.85
Protection of persons and property	2,007.60	1,313.74	494.09	93.41
Health and sanitation	916.88	1,121.96	335.25	429.03
Highways	7,990.45	6,953.91	11,841.12	8,430.30
Charities	798.55	743.37	49.41	365.00
Soldiers' benefits	—	181.50	12.00	—
Schools	15,018.81	13,480.32	10,926.23	8,411.72
Libraries	617.92	778.16	83.08	109.10
Recreation	—	—	—	—
Pensions	—	—	—	—
Unclassified	104.05	728.60	105.91	99.75
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>254.61</i>	<i>—</i>	<i>63.48</i>	<i>12.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>305.63</b>	<b>212.51</b>	<b>360.43</b>	<b>260.41</b>
<i>Loans, general purposes</i>	<i>305.63</i>	<i>212.51</i>	<i>360.43</i>	<i>260.41</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>454.00</b>	<b>1,570.15</b>	<b>6,228.95</b>	<b>4,303.27</b>
<i>Departmental</i>	<i>169.00</i>	<i>1,570.15</i>	<i>6,228.95</i>	<i>4,303.27</i>
General government	—	—	150.00	—
Protection of persons and property	144.00	—	—	—
Health and sanitation	25.00	136.05	—	—
Highways	—	934.10	6,078.95	4,303.27
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	500.00	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>285.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>14,000.00</b>	<b>8,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>14,000.00</i>	<i>8,000.00</i>	<i>10,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>1,509.15</b>	<b>219.37</b>	<b>31.60</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,509.15</i>	<i>219.37</i>	<i>31.60</i>
<b>Refunds</b>	<b>—</b>	<b>105.02</b>	<b>162.62</b>	<b>57.90</b>
<b>Agency, trust, and investment</b>	<b>6,249.29</b>	<b>5,569.39</b>	<b>2,514.61</b>	<b>3,333.86</b>
<i>Taxes and licenses for State</i>	<i>1,275.00</i>	<i>1,190.00</i>	<i>852.73</i>	<i>1,105.00</i>
<i>Taxes for county</i>	<i>3,461.96</i>	<i>3,231.17</i>	<i>1,631.73</i>	<i>2,121.25</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,512.33</i>	<i>1,148.22</i>	<i>30.15</i>	<i>107.61</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$30,796.75	\$30,666.44	\$26,545.31	\$19,501.57
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	454.00	1,570.15	6,228.95	4,303.27
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	14,000.00	8,000.00	10,000.00	10,000.00
Transfers (except to sinking funds) and refunds	—	1,614.17	381.99	89.50
Agency, trust, and investment	6,249.29	5,569.39	2,514.61	3,333.86
<b>Total payments</b>	<b>\$51,500.04</b>	<b>\$47,420.15</b>	<b>\$45,670.86</b>	<b>\$37,228.20</b>
<i>Balance on hand, including funds</i>	<i>7,412.33</i>	<i>7,019.73</i>	<i>888.89</i>	<i>488.08</i>
<b>GRAND TOTAL</b>	<b>\$58,912.37</b>	<b>\$54,439.88</b>	<b>\$46,559.75</b>	<b>\$37,716.23</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Greenwich POPULATION 450	Chesterfield POPULATION 445	Blandford POPULATION 437	Wales POPULATION 434
<b>REVENUE.</b>	<b>\$15,037.70</b>	<b>\$28,407.29</b>	<b>\$38,268.63</b>	<b>\$18,675.94</b>
<b>General</b>	<b>13,101.36</b>	<b>27,316.13</b>	<b>31,953.57</b>	<b>17,875.78</b>
<i>Taxes</i>	<i>7,016.48</i>	<i>15,856.36</i>	<i>24,052.67</i>	<i>12,358.58</i>
Property, poll, and income	6,900.48	15,661.51	23,798.18	11,577.36
Corporation, bank, etc.	116.00	194.85	254.49	681.22
<i>Licenses and permits</i>	<i>4.00</i>	<i>2.00</i>	<i>6.00</i>	<i>9.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>100.00</i>	<i>33.45</i>	<i>43.80</i>
<i>Grants and gifts</i>	<i>6,080.88</i>	<i>11,357.77</i>	<i>7,861.45</i>	<i>5,564.40</i>
For expenses	6,080.88	11,357.77	7,810.95	5,564.40
For outlays	—	—	50.50	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>1,936.34</b>	<b>1,091.16</b>	<b>6,315.06</b>	<b>800.16</b>
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>1,339.74</i>	<i>489.80</i>	<i>789.70</i>	<i>354.14</i>
General government	—	—	17.62	—
Protection of persons and property	173.38	—	8.67	5.70
Health and sanitation	—	—	—	—
Highways	50.00	100.00	357.50	—
Charities	65.00	—	178.09	205.07
Soldiers' benefits	72.00	96.00	144.00	42.00
Schools	962.33	289.20	66.60	32.89
Libraries	12.03	—	17.22	2.90
Recreation	—	—	—	54.01
Unclassified	5.00	4.60	—	11.57
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>4,165.52</i>	<i>—</i>
Electric light	—	—	4,165.52	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>376.82</i>	<i>—</i>	<i>63.85</i>	<i>240.72</i>
<i>Interest</i>	<i>220.78</i>	<i>601.36</i>	<i>1,295.99</i>	<i>205.30</i>
On sinking funds	—	—	—	—
On trust and investment funds	71.05	509.02	644.43	57.50
All other	149.73	92.34	651.56	147.80
<b>NON-REVENUE.</b>	<b>\$10,437.78</b>	<b>\$15,463.95</b>	<b>\$62,083.76</b>	<b>\$13,262.25</b>
<b>Offsets to outlays</b>	<b>1,500.00</b>	<b>11,700.00</b>	<b>26,779.13</b>	<b>—</b>
<i>Departmental</i>	<i>1,500.00</i>	<i>11,700.00</i>	<i>26,726.15</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>52.98</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>5,323.57</b>	<b>—</b>	<b>29,000.00</b>	<b>9,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>4,500.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>—</i>	<i>24,500.00</i>	<i>9,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>323.57</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>814.89</b>	<b>4.64</b>	<b>545.92</b>	<b>—</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	814.89	4.64	545.92	—
<b>Refunds</b>	<b>13.50</b>	<b>23.31</b>	<b>164.90</b>	<b>31.13</b>
<b>Agency, trust, and investment</b>	<b>2,785.82</b>	<b>3,736.00</b>	<b>5,593.81</b>	<b>4,231.12</b>
<i>Taxes and licenses for State</i>	<i>680.00</i>	<i>680.00</i>	<i>1,279.09</i>	<i>595.00</i>
<i>Taxes for county</i>	<i>1,515.74</i>	<i>1,515.74</i>	<i>1,509.68</i>	<i>704.51</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>590.08</i>	<i>1,540.26</i>	<i>149.86</i>	<i>2,931.61</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>2,655.18</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$16,537.70	\$40,107.29	\$65,047.76	\$18,675.94
Premiums	—	—	—	—
Municipal indebtedness	5,323.57	—	29,000.00	9,000.00
Transfers and refunds	828.39	27.95	710.82	31.13
Agency, trust, and investment	2,785.82	3,736.00	5,593.81	4,231.12
<b>Total receipts</b>	<b>\$25,475.48</b>	<b>\$43,871.24</b>	<b>\$100,352.39</b>	<b>\$31,938.19</b>
Balance on hand, including funds	2,873.40	11,964.84	3,866.71	454.22
<b>GRAND TOTAL</b>	<b>\$28,348.88</b>	<b>\$55,836.08</b>	<b>\$104,219.10</b>	<b>\$32,392.41</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Greenwich POPULATION 450	Chesterfield POPULATION 445	Blandford POPULATION 437	Wales POPULATION 434
<b>Maintenance</b> . . . . .	<b>\$17,673.96</b>	<b>\$22,425.36</b>	<b>\$31,435.44</b>	<b>\$15,754.44</b>
<i>Departmental</i> . . . . .	17,289.64	22,322.34	29,075.46	15,085.96
General government . . . . .	934.96	1,281.19	3,842.19	1,432.97
Protection of persons and property . . . . .	374.35	383.60	756.46	227.56
Health and sanitation . . . . .	140.74	800.65	433.03	424.89
Highways . . . . .	6,227.98	7,830.38	12,970.18	4,933.27
Charities . . . . .	249.57	752.63	125.10	306.26
Soldiers' benefits . . . . .	72.00	96.00	144.00	—
Schools . . . . .	8,414.51	9,965.62	9,628.57	6,950.68
Libraries . . . . .	292.18	173.13	379.79	242.63
Recreation . . . . .	255.50	—	50.00	196.40
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	327.85	1,039.14	746.14	371.30
<i>Public service enterprises</i> . . . . .	—	—	1,929.78	—
Electric light . . . . .	—	—	1,929.78	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	384.32	103.02	480.20	668.48
<i>Administration of trust funds</i> . . . . .	—	—	—	—
<b>Interest</b> . . . . .	<b>128.68</b>	<b>—</b>	<b>1,306.02</b>	<b>312.84</b>
<i>Loans, general purposes</i> . . . . .	128.68	—	874.02	312.84
<i>Loans, public service enterprises</i> . . . . .	—	—	432.00	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>2,000.00</b>	<b>12,718.33</b>	<b>31,077.57</b>	<b>—</b>
<i>Departmental</i> . . . . .	2,000.00	12,718.33	30,566.61	—
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	2,000.00	12,718.33	30,321.79	—
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	234.82	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	520.96	—
Electric light . . . . .	—	—	520.96	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>5,000.00</b>	<b>—</b>	<b>28,100.00</b>	<b>9,000.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	—	—	1,600.00	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	5,000.00	—	26,500.00	9,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>814.89</b>	<b>4.64</b>	<b>545.92</b>	<b>—</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	814.89	4.64	545.92	—
<b>Refunds</b> . . . . .	<b>13.50</b>	<b>23.31</b>	<b>164.90</b>	<b>31.13</b>
<b>Agency, trust, and investment</b> . . . . .	<b>2,683.66</b>	<b>3,169.60</b>	<b>5,595.81</b>	<b>4,231.12</b>
<i>Taxes and licenses for State</i> . . . . .	680.00	680.00	1,279.09	595.00
<i>Taxes for county</i> . . . . .	1,515.74	1,515.74	1,509.68	704.61
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	487.92	978.86	151.86	2,931.61
<i>All other</i> . . . . .	—	—	2,665.18	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$17,802.64	\$22,425.36	\$32,741.46	\$16,067.28
Permanent debt (except from sinking funds) . . . . .	—	—	1,600.00	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	2,000.00	12,718.33	31,077.57	—
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	5,000.00	—	26,500.00	9,000.00
Transfers (except to sinking funds) and refunds . . . . .	828.39	27.95	710.82	31.13
Agency, trust, and investment . . . . .	2,683.66	3,169.60	5,595.81	4,231.12
<b>Total payments</b> . . . . .	<b>\$28,314.69</b>	<b>\$38,341.24</b>	<b>\$98,225.66</b>	<b>\$29,329.53</b>
<i>Balance on hand, including funds</i> . . . . .	34.19	17,494.84	5,993.44	3,062.88
<b>GRAND TOTAL</b> . . . . .	<b>\$28,348.88</b>	<b>\$55,836.08</b>	<b>\$104,219.10</b>	<b>\$32,392.41</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Worthington POPULATION 429	New Braintree POPULATION 423	Savoy POPULATION 399	Wendell POPULATION 397
<b>REVENUE.</b>	<b>\$31,079.46</b>	<b>\$26,353.31</b>	<b>\$21,160.42</b>	<b>\$24,603.34</b>
<b>General</b>	<b>30,200.19</b>	<b>24,321.00</b>	<b>20,301.01</b>	<b>23,560.08</b>
<i>Taxes</i>	<i>18,677.49</i>	<i>13,393.00</i>	<i>11,107.21</i>	<i>17,121.78</i>
Property, poll, and income	18,417.75	13,198.89	11,043.08	10,113.82
Corporation, bank, etc.	259.74	194.11	64.13	7,007.96
<i>Licenses and permits</i>	<i>14.00</i>	<i>28.00</i>	—	<i>7.00</i>
<i>Fines and forfeits</i>	<i>95.00</i>	<i>50.00</i>	<i>15.00</i>	<i>400.70</i>
<i>Grants and gifts</i>	<i>11,413.70</i>	<i>10,850.00</i>	<i>9,071.30</i>	<i>6,030.60</i>
For expenses	11,413.70	10,850.00	9,071.30	6,030.60
For outlays	—	—	—	—
<i>All other</i>	—	—	<i>107.50</i>	—
<b>Commercial</b>	<b>879.27</b>	<b>2,032.31</b>	<b>859.41</b>	<b>1,043.26</b>
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>302.53</i>	<i>1,322.50</i>	<i>622.17</i>	<i>604.87</i>
General government	13.60	63.00	—	75.00
Protection of persons and property	4.09	—	15.86	110.52
Health and sanitation	—	—	—	22.50
Highways	274.84	11.50	—	—
Charities	—	1,130.18	275.00	142.50
Soldiers' benefits	—	—	52.00	174.00
Schools	10.00	99.12	279.31	64.53
Libraries	—	—	—	10.82
Recreation	—	—	—	5.00
Unclassified	—	18.70	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>35.00</i>	<i>304.75</i>	—	<i>49.50</i>
<i>Interest</i>	<i>541.74</i>	<i>405.06</i>	<i>237.24</i>	<i>388.89</i>
On sinking funds	—	—	—	—
On trust and investment funds	314.27	19.70	—	254.18
All other	227.47	385.36	237.24	134.71
<b>NON-REVENUE.</b>	<b>\$19,949.57</b>	<b>\$17,229.12</b>	<b>\$42,918.99</b>	<b>\$18,884.82</b>
<b>Offsets to outlays</b>	<b>4,014.97</b>	<b>1,787.42</b>	<b>28,365.89</b>	<b>3,999.99</b>
<i>Departmental</i>	<i>4,014.97</i>	<i>1,787.42</i>	<i>28,365.89</i>	<i>3,999.99</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>10,000.00</b>	<b>13,200.00</b>	<b>13,000.00</b>	<b>5,000.00</b>
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	<i>2,000.00</i>	—
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>13,200.00</i>	<i>11,000.00</i>	<i>5,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>2,433.50</b>	<b>20.00</b>	—	<b>2,883.32</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>2,433.50</i>	<i>20.00</i>	—	<i>2,883.32</i>
<b>Refunds</b>	<b>135.50</b>	—	<b>310.88</b>	<b>43.43</b>
<b>Agency, trust, and investment</b>	<b>3,365.60</b>	<b>2,221.70</b>	<b>1,242.22</b>	<b>6,958.08</b>
<i>Taxes and licenses for State</i>	<i>852.73</i>	<i>767.46</i>	<i>426.36</i>	<i>1,190.00</i>
<i>Taxes for county</i>	<i>1,894.68</i>	<i>873.00</i>	<i>815.86</i>	<i>2,330.59</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>618.19</i>	<i>581.24</i>	—	<i>3,437.49</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$35,094.43	\$28,140.73	\$49,526.31	\$28,603.33
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	13,200.00	13,000.00	5,000.00
Transfers and refunds	2,569.00	20.00	310.88	2,926.75
Agency, trust, and investment	3,365.60	2,221.70	1,242.22	6,958.08
<b>Total receipts</b>	<b>\$51,029.03</b>	<b>\$43,582.43</b>	<b>\$64,079.41</b>	<b>\$43,488.16</b>
<i>Balance on hand, including funds</i>	<i>6,149.41</i>	<i>560.09</i>	<i>1,097.61</i>	<i>8,761.73</i>
<b>GRAND TOTAL</b>	<b>\$57,178.44</b>	<b>\$44,142.52</b>	<b>\$65,177.02</b>	<b>\$52,249.89</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Worthington POPULATION 429	New Braintree POPULATION 423	Savoy POPULATION 399	Wendell POPULATION 397
<b>Maintenance</b>	<b>\$27,543.40</b>	<b>\$23,345.38</b>	<b>\$19,240.33</b>	<b>\$19,924.04</b>
Departmental	27,384.20	22,951.99	19,240.33	19,874.54
General government	1,743.13	1,378.63	941.69	1,348.43
Protection of persons and property	297.80	284.69	411.91	421.28
Health and sanitation	1,341.70	264.81	355.37	534.15
Highways	9,630.84	7,500.22	8,011.55	7,333.77
Charities	830.50	1,890.44	1,777.21	938.91
Soldiers' benefits	—	—	96.00	162.00
Schools	12,979.53	11,081.58	7,456.07	8,384.37
Libraries	124.03	289.62	104.93	148.21
Recreation	—	—	—	100.00
Pensions	—	—	—	—
Unclassified	436.67	262.00	85.60	503.42
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	159.20	393.39	—	49.50
Administration of trust funds	—	—	—	—
<b>Interest</b>	<b>326.39</b>	<b>361.83</b>	<b>468.11</b>	<b>61.25</b>
Loans, general purposes	326.39	361.83	468.11	61.25
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
<b>Outlays</b>	<b>9,576.56</b>	<b>1,433.50</b>	<b>28,978.76</b>	<b>6,642.83</b>
Departmental	9,576.56	1,433.50	28,978.76	6,642.83
General government	55.00	—	—	642.86
Protection of persons and property	—	—	250.00	—
Health and sanitation	—	—	—	—
Highways	8,296.50	1,433.50	28,728.76	5,999.97
Charities	—	—	—	—
Schools	1,225.06	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>12,000.00</b>	<b>13,700.00</b>	<b>12,400.00</b>	<b>5,000.00</b>
From sinking funds	—	—	—	—
From revenue and other sources	—	—	1,500.00	—
Bonds refunded, current year	—	—	2,000.00	—
Temporary loans (including revenue loans)	12,000.00	13,700.00	8,900.00	5,000.00
Warrants or orders, previous years	—	—	—	—
<b>Transfers</b>	<b>2,433.50</b>	<b>20.00</b>	<b>—</b>	<b>2,883.32</b>
To sinking funds from revenue	—	—	—	—
All other	2,433.50	20.00	—	2,883.32
<b>Refunds</b>	<b>135.50</b>	<b>—</b>	<b>310.88</b>	<b>43.43</b>
<b>Agency, trust, and investment</b>	<b>3,403.55</b>	<b>2,184.20</b>	<b>1,242.22</b>	<b>4,739.19</b>
Taxes and licenses for State	852.73	767.46	496.36	1,190.00
Taxes for county	1,894.68	873.00	815.86	2,330.59
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	656.14	543.74	—	1,218.60
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$27,869.79	\$23,707.21	\$19,708.44	\$19,985.29
Permanent debt (except from sinking funds)	—	—	1,500.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,576.56	1,433.50	28,978.76	6,642.83
Permanent debt from sinking funds	—	—	2,000.00	—
Bonds refunded, current year	—	—	8,900.00	5,000.00
Temporary loans	12,000.00	13,700.00	—	—
Transfers (except to sinking funds) and refunds	2,569.00	20.00	310.88	2,926.75
Agency, trust, and investment	3,403.55	2,184.20	1,242.22	4,739.19
<b>Total payments</b>	<b>\$55,418.90</b>	<b>\$41,044.91</b>	<b>\$62,640.30</b>	<b>\$39,294.06</b>
Balance on hand, including funds	1,759.54	3,097.61	2,536.72	12,955.83
<b>GRAND TOTAL</b>	<b>\$57,178.44</b>	<b>\$44,142.52</b>	<b>\$65,177.02</b>	<b>\$52,249.89</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Otis POPULATION 395	Windsor POPULATION 388	Phillipston POPULATION 384	Warwick POPULATION 364
<b>REVENUE.</b>	<b>\$22,588.16</b>	<b>\$24,144.64</b>	<b>\$22,928.01</b>	<b>\$23,748.78</b>
<b>General</b>	<b>21,701.74</b>	<b>23,768.73</b>	<b>20,899.90</b>	<b>22,387.72</b>
<i>Taxes</i>	<i>14,245.35</i>	<i>13,473.15</i>	<i>13,142.45</i>	<i>13,427.39</i>
Property, poll, and income	13,888.83	13,322.75	13,053.71	13,124.58
Corporation, bank, etc.	356.52	150.40	88.74	302.81
<i>Licenses and permits</i>	<i>13.00</i>	<i>19.00</i>	<i>34.00</i>	<i>4.00</i>
<i>Fines and forfeits</i>	<i>176.00</i>	—	—	<i>35.00</i>
<i>Grants and gifts</i>	<i>7,267.39</i>	<i>10,276.58</i>	<i>7,667.01</i>	<i>8,916.43</i>
For expenses	7,267.39	9,920.95	7,667.01	8,916.43
For outlays	—	355.63	—	—
<i>All other</i>	—	—	<i>56.44</i>	<i>4.90</i>
<b>Commercial</b>	<b>886.42</b>	<b>375.91</b>	<b>2,028.11</b>	<b>1,361.06</b>
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>433.99</i>	<i>248.81</i>	<i>1,391.94</i>	<i>478.28</i>
General government	45.00	10.00	53.00	149.75
Protection of persons and property	62.67	12.69	100.47	26.88
Health and sanitation	5.00	—	—	—
Highways	41.00	3.85	2.64	116.76
Charities	—	124.27	657.67	56.04
Soldiers' benefits	72.00	48.00	144.00	48.00
Schools	170.00	50.00	434.16	—
Libraries	2.72	—	—	—
Recreation	—	—	—	12.00
Unclassified	35.60	—	—	68.85
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>72.00</i>	<i>21.00</i>	<i>111.50</i>	<i>65.33</i>
<i>Interest</i>	<i>380.43</i>	<i>106.10</i>	<i>524.67</i>	<i>317.45</i>
On sinking funds	—	—	—	—
On trust and investment funds	53.88	17.22	450.41	720.39
All other	326.55	88.88	74.26	97.06
<b>NON-REVENUE.</b>	<b>\$14,619.66</b>	<b>\$15,700.95</b>	<b>\$37,605.83</b>	<b>\$13,794.39</b>
<b>Offsets to outlays</b>	<b>1,700.00</b>	<b>5,498.19</b>	<b>19,739.35</b>	<b>3,499.94</b>
<i>Departmental</i>	<i>1,700.00</i>	<i>5,498.19</i>	<i>19,739.35</i>	<i>3,499.94</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>10,000.00</b>	<b>8,000.00</b>	<b>12,134.04</b>	<b>6,000.00</b>
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>8,000.00</i>	<i>12,000.00</i>	<i>6,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	<i>134.04</i>	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>772.75</b>	<b>390.00</b>	—	<b>1,616.05</b>
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>772.75</i>	<i>390.00</i>	—	<i>1,616.05</i>
<b>Refunds</b>	<b>73.00</b>	<b>52.64</b>	<b>200.54</b>	<b>17.50</b>
<b>Agency, trust, and investment</b>	<b>2,073.91</b>	<b>1,760.12</b>	<b>5,531.90</b>	<b>2,660.90</b>
<i>Taxes and licenses for State</i>	<i>682.18</i>	<i>596.91</i>	<i>596.91</i>	<i>680.00</i>
<i>Taxes for county</i>	<i>1,305.38</i>	<i>1,142.21</i>	<i>679.00</i>	<i>1,398.35</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>86.35</i>	<i>21.00</i>	<i>4,255.99</i>	<i>532.55</i>
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$24,288.16	\$29,642.83	\$42,667.36	\$27,248.72
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	8,000.00	12,134.04	6,000.00
Transfers and refunds	845.75	442.64	200.54	1,633.55
Agency, trust, and investment	2,073.91	1,760.12	5,531.90	2,660.90
<b>Total receipts</b>	<b>\$37,207.82</b>	<b>\$39,845.59</b>	<b>\$60,533.84</b>	<b>\$37,543.17</b>
Balance on hand, including funds	1,410.56	1,888.68	899.89	3,945.69
<b>GRAND TOTAL</b>	<b>\$38,618.38</b>	<b>\$41,234.27</b>	<b>\$61,433.73</b>	<b>\$41,488.86</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Otis POPULATION 395	Windsor POPULATION 388	Phillipston POPULATION 384	Warwick POPULATION 364
<b>Maintenance</b> . . . . .	<b>\$22,360.14</b>	<b>\$20,899.39</b>	<b>\$20,026.37</b>	<b>\$17,924.69</b>
<i>Departmental</i> . . . . .	<i>22,239.99</i>	<i>20,852.86</i>	<i>19,909.87</i>	<i>17,693.64</i>
General government . . . . .	1,329.13	705.17	1,527.23	1,249.99
Protection of persons and property . . . . .	529.17	72.42	758.85	713.25
Health and sanitation . . . . .	1,102.75	395.50	420.52	337.75
Highways . . . . .	8,005.61	8,622.17	5,878.81	6,891.73
Charities . . . . .	1,140.77	738.51	1,791.17	399.60
Soldiers' benefits . . . . .	66.00	48.00	168.00	48.00
Schools . . . . .	9,594.38	9,768.33	8,260.82	6,976.41
Libraries . . . . .	185.90	54.82	249.81	594.72
Recreation . . . . .	—	—	—	105.00
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	286.28	447.94	854.66	377.19
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>120.15</i>	<i>46.53</i>	<i>106.50</i>	<i>229.65</i>
<i>Administration of trust funds</i> . . . . .	—	—	10.00	1.40
<b>Interest</b> . . . . .	<b>520.62</b>	<b>197.39</b>	<b>456.72</b>	<b>249.25</b>
<i>Loans, general purposes</i> . . . . .	<i>520.62</i>	<i>197.39</i>	<i>456.72</i>	<i>249.25</i>
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>2,501.85</b>	<b>7,743.24</b>	<b>22,745.21</b>	<b>6,334.59</b>
<i>Departmental</i> . . . . .	<i>2,501.85</i>	<i>7,743.24</i>	<i>22,745.21</i>	<i>6,334.59</i>
General government . . . . .	—	—	100.00	75.00
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	2,501.85	7,543.64	22,645.21	6,200.09
Charities . . . . .	—	—	—	—
Schools . . . . .	—	199.60	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	59.50
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>9,000.00</b>	<b>8,000.00</b>	<b>12,000.00</b>	<b>6,000.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	<i>2,000.00</i>	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>7,000.00</i>	<i>8,000.00</i>	<i>12,000.00</i>	<i>6,000.00</i>
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>772.75</b>	<b>390.00</b>	—	<b>1,616.05</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	<i>772.75</i>	<i>390.00</i>	—	<i>1,616.05</i>
<b>Refunds</b> . . . . .	<b>73.00</b>	<b>52.64</b>	<b>200.54</b>	<b>17.50</b>
<b>Agency, trust, and investment</b> . . . . .	<b>2,127.79</b>	<b>1,760.12</b>	<b>5,532.27</b>	<b>2,612.99</b>
<i>Taxes and licenses for State</i> . . . . .	<i>682.18</i>	<i>596.91</i>	<i>596.91</i>	<i>680.00</i>
<i>Taxes for county</i> . . . . .	<i>1,305.38</i>	<i>1,142.21</i>	<i>679.00</i>	<i>1,398.35</i>
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	<i>140.23</i>	<i>21.00</i>	<i>4,256.36</i>	<i>534.64</i>
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$22,880.76	\$21,096.78	\$20,483.09	\$18,173.94
Permanent debt (except from sinking funds) . . . . .	2,000.00	—	—	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	2,501.85	7,743.24	22,745.21	6,334.59
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	7,000.00	8,000.00	12,000.00	6,000.00
Transfers (except to sinking funds) and refunds . . . . .	845.75	442.64	200.54	1,633.55
Agency, trust, and investment . . . . .	2,127.79	1,760.12	5,532.27	2,612.99
<b>Total payments</b> . . . . .	<b>\$37,356.15</b>	<b>\$39,042.78</b>	<b>\$60,961.11</b>	<b>\$34,755.07</b>
Balance on hand, including funds . . . . .	1,262.23	2,191.49	472.62	6,733.79
<b>GRAND TOTAL</b> . . . . .	<b>\$38,618.38</b>	<b>\$41,234.27</b>	<b>\$61,433.73</b>	<b>\$41,488.86</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Florida POPULATION 362	Hawley POPULATION 354	Monterey POPULATION 348	Dunstable POPULATION 338
<b>REVENUE.</b>	<b>\$35,300.40</b>	<b>\$19,080.85</b>	<b>\$24,479.27</b>	<b>\$29,588.15</b>
<b>General</b>	<b>34,092.60</b>	<b>16,096.11</b>	<b>24,281.03</b>	<b>22,483.91</b>
<i>Taxes</i>	<i>31,455.30</i>	<i>8,902.03</i>	<i>17,187.31</i>	<i>14,865.79</i>
Property, poll, and income	30,971.07	8,860.97	16,348.09	14,400.82
Corporation, bank, etc.	484.23	41.06	839.22	264.97
<i>Licenses and permits</i>	<i>94.50</i>	<i>5.50</i>	<i>3.00</i>	<i>4.00</i>
<i>Fines and forfeits</i>	<i>10.00</i>	<i>—</i>	<i>10.00</i>	<i>579.72</i>
<i>Grants and gifts</i>	<i>2,518.80</i>	<i>7,188.58</i>	<i>7,080.72</i>	<i>7,234.40</i>
For expenses	2,319.50	7,188.58	7,080.72	7,234.40
For outlays	199.30	—	—	—
<i>All other</i>	<i>14.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>1,207.80</b>	<b>2,984.74</b>	<b>198.24</b>	<b>7,104.24</b>
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>163.23</i>
To meet expenses	—	—	—	163.23
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>979.60</i>	<i>2,592.19</i>	<i>77.98</i>	<i>4,880.83</i>
General government	—	—	1.75	130.55
Protection of persons and property	9.60	—	44.23	161.41
Health and sanitation	—	—	—	—
Highways	25.00	—	—	3,537.20
Charities	—	31.00	14.00	—
Soldiers' benefits	—	48.00	18.00	—
Schools	945.00	2,513.19	—	1,041.20
Libraries	—	—	—	10.47
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>187.06</i>
Electric light	—	—	—	—
Water	—	—	—	186.31
All other	—	—	—	.75
<i>Cemeteries</i>	<i>12.00</i>	<i>—</i>	<i>17.75</i>	<i>432.88</i>
<i>Interest</i>	<i>216.20</i>	<i>392.55</i>	<i>102.51</i>	<i>1,440.24</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	47.07	—	1,089.37
All other	216.20	345.48	102.51	350.87
<b>NON-REVENUE.</b>	<b>\$29,349.12</b>	<b>\$10,519.62</b>	<b>\$13,129.23</b>	<b>\$22,917.30</b>
<b>Offsets to outlays</b>	<b>2,500.00</b>	<b>4,200.00</b>	<b>4,200.31</b>	<b>—</b>
<i>Departmental</i>	<i>2,500.00</i>	<i>4,200.00</i>	<i>4,200.31</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>20,000.00</b>	<b>4,600.00</b>	<b>5,000.00</b>	<b>17,060.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>1,600.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>3,000.00</i>	<i>5,000.00</i>	<i>17,060.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>1,849.94</b>	<b>596.30</b>	<b>1,358.75</b>	<b>15.47</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	1,849.94	596.30	1,358.75	15.47
<b>Refunds</b>	<b>19.00</b>	<b>114.76</b>	<b>10.10</b>	<b>48.62</b>
<b>Agency, trust, and investment</b>	<b>4,980.18</b>	<b>1,008.56</b>	<b>2,560.07</b>	<b>5,793.21</b>
<i>Taxes and licenses for State</i>	<i>1,705.46</i>	<i>340.00</i>	<i>852.73</i>	<i>595.00</i>
<i>Taxes for county</i>	3,263.46	621.49	1,631.73	626.51
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>11.26</i>	<i>47.07</i>	<i>75.61</i>	<i>4,571.70</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$37,800.40	\$23,280.85	\$28,679.58	\$29,588.15
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	4,600.00	5,000.00	17,060.00
Transfers and refunds	1,868.94	711.06	1,368.85	64.09
Agency, trust, and investment	4,980.18	1,008.56	2,560.07	5,793.21
<b>Total receipts</b>	<b>\$64,649.52</b>	<b>\$29,600.47</b>	<b>\$37,608.50</b>	<b>\$52,505.45</b>
Balance on hand, including funds	4,795.83	5,854.76	6,851.85	2,108.03
<b>GRAND TOTAL</b>	<b>\$69,445.35</b>	<b>\$35,455.23</b>	<b>\$44,460.35</b>	<b>\$54,613.48</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Florida POPULATION 362	Hawley POPULATION 354	Monterey POPULATION 348	Dunstable POPULATION 338
<b>Maintenance</b>	<b>\$26,549.10</b>	<b>\$18,415.21</b>	<b>\$16,803.02</b>	<b>\$27,757.10</b>
Departmental	26,518.10	18,406.61	16,285.27	26,985.18
General government	1,637.37	910.35	1,121.54	1,653.68
Protection of persons and property	1,134.66	114.55	304.47	1,021.10
Health and sanitation	271.25	276.95	394.50	205.47
Highways	12,414.71	5,826.02	8,358.78	11,732.22
Charities	1,201.53	1,086.75	182.00	1,179.42
Soldiers' benefits	—	36.00	—	—
Schools	9,676.33	10,048.39	5,275.18	10,602.83
Libraries	—	—	244.27	342.26
Recreation	—	—	10.60	—
Pensions	—	—	—	—
Unclassified	182.25	107.60	393.93	248.20
Public service enterprises	—	—	—	203.68
Electric light	—	—	—	—
Water	—	—	—	203.68
All other	—	—	—	—
Cemeteries	81.00	8.60	517.75	568.24
Administration of trust funds	—	—	—	—
<b>Interest</b>	<b>405.55</b>	<b>138.81</b>	<b>166.89</b>	<b>637.35</b>
Loans, general purposes	405.55	138.81	166.89	387.35
Loans, public service enterprises	—	—	—	250.00
Loans, cemeteries	—	—	—	—
<b>Outlays</b>	<b>11,995.75</b>	<b>5,226.99</b>	<b>6,548.41</b>	<b>—</b>
Departmental	11,995.75	5,226.99	6,548.41	—
General government	209.00	—	—	—
Protection of persons and property	585.00	—	—	—
Health and sanitation	—	—	—	—
Highways	6,814.20	5,226.99	6,548.41	—
Charities	—	—	—	—
Schools	4,387.55	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>20,000.00</b>	<b>4,600.00</b>	<b>5,200.00</b>	<b>18,830.00</b>
From sinking funds	—	—	—	—
From revenue and other sources	—	1,600.00	200.00	250.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	20,000.00	3,000.00	5,000.00	18,580.00
Warrants or orders, previous years	—	—	—	—
<b>Transfers</b>	<b>1,849.94</b>	<b>596.30</b>	<b>1,358.75</b>	<b>15.47</b>
To sinking funds from revenue	—	—	—	—
All other	1,849.94	596.30	1,358.75	15.47
<b>Refunds</b>	<b>19.00</b>	<b>114.76</b>	<b>10.10</b>	<b>48.62</b>
<b>Agency, trust, and investment</b>	<b>4,980.18</b>	<b>1,008.56</b>	<b>3,060.07</b>	<b>6,108.82</b>
Taxes and licenses for State	1,705.46	340.00	852.73	595.00
Taxes for county	3,263.46	621.49	1,631.73	626.61
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	11.26	47.07	575.61	4,887.81
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$26,954.65	\$18,554.02	\$16,969.91	\$28,394.45
Permanent debt (except from sinking funds)	—	1,600.00	200.00	250.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,995.75	5,226.99	6,548.41	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	3,000.00	5,000.00	18,580.00
Transfers (except to sinking funds) and refunds	1,868.94	711.06	1,368.85	64.09
Agency, trust, and investment	4,980.18	1,008.56	3,060.07	6,108.82
<b>Total payments</b>	<b>\$65,799.52</b>	<b>\$30,100.63</b>	<b>\$33,147.24</b>	<b>\$53,397.36</b>
Balance on hand, including funds	3,645.83	5,354.60	11,313.11	1,216.12
<b>GRAND TOTAL</b>	<b>\$69,445.35</b>	<b>\$35,455.23</b>	<b>\$44,460.35</b>	<b>\$54,613.48</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westhampton POPULATION 337	Boxborough POPULATION 333	West Tisbury POPULATION 332	Heath POPULATION 293
<b>REVENUE.</b>	<b>\$18,455.13</b>	<b>\$25,844.99</b>	<b>\$14,081.07</b>	<b>\$18,683.07</b>
<b>General</b>	<b>17,567.38</b>	<b>23,040.29</b>	<b>13,510.67</b>	<b>18,493.42</b>
Taxes . . . . .	10,411.59	15,627.37	12,301.96	9,338.70
Property, poll, and income	10,335.34	15,465.49	11,424.49	9,325.11
Corporation, bank, etc.	76.25	61.88	777.47	63.59
Licenses and permits	1.00	3.09	22.00	3.00
Fines and forfeits	—	—	—	50.00
Grants and gifts	7,154.79	7,509.92	1,286.71	9,031.72
For expenses	7,154.79	7,459.92	1,286.71	9,031.72
For outlays	—	50.00	—	—
All other	—	—	—	—
<b>Commercial</b>	<b>887.75</b>	<b>2,804.70</b>	<b>570.40</b>	<b>189.65</b>
Special assessments	—	374.48	—	—
To meet expenses	—	374.48	—	—
To meet outlays	—	—	—	—
Privileges	—	—	62.50	—
Departmental	630.97	1,411.26	367.37	76.32
General government	11.50	2.12	4.50	25.00
Protection of persons and property	23.42	51.78	6.74	—
Health and sanitation	140.71	—	—	—
Highways	25.81	1,300.00	—	51.32
Charities	—	—	288.13	—
Soldiers' benefits	—	48.00	48.00	—
Schools	429.53	—	—	—
Libraries	—	.30	20.00	—
Recreation	—	—	—	—
Unclassified	—	9.06	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	89.32	42.20	—
Interest	256.78	929.64	98.33	113.33
On sinking funds	—	—	—	—
On trust and investment funds	156.05	236.03	83.25	75.16
All other	100.73	693.61	15.08	38.17
<b>NON-REVENUE.</b>	<b>\$7,903.55</b>	<b>\$13,983.83</b>	<b>\$7,883.49</b>	<b>\$12,730.30</b>
<b>Offsets to outlays</b>	<b>2,450.00</b>	<b>2,456.82</b>	<b>—</b>	<b>3,000.00</b>
Departmental	2,450.00	2,456.82	—	3,000.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>3,000.00</b>	<b>10,500.00</b>	<b>4,000.00</b>	<b>8,000.00</b>
Loans, general purposes	—	—	—	2,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	3,000.00	10,500.00	4,000.00	6,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>668.00</b>	<b>2.12</b>	<b>—</b>	<b>—</b>
From sinking funds	—	—	—	—
All other	668.00	2.12	—	—
<b>Refunds</b>	<b>5.51</b>	<b>66.70</b>	<b>25.15</b>	<b>3.80</b>
<b>Agency, trust, and investment</b>	<b>1,780.04</b>	<b>958.19</b>	<b>3,858.34</b>	<b>1,726.50</b>
Taxes and licenses for State	510.00	426.86	1,020.00	596.91
Taxes for county	1,136.81	447.51	2,651.11	1,087.61
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	133.23	84.32	187.23	41.98
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$20,905.13	\$28,301.81	\$14,081.07	\$21,683.07
Premiums	—	—	—	—
Municipal indebtedness	3,000.00	10,500.00	4,000.00	8,000.00
Transfers and refunds	673.51	68.82	25.15	3.80
Agency, trust, and investment	1,780.04	958.19	3,858.34	1,726.50
<b>Total receipts</b>	<b>\$26,358.68</b>	<b>\$39,828.82</b>	<b>\$21,964.56</b>	<b>\$31,413.37</b>
Balance on hand, including funds	3,951.59	5,254.69	2,291.13	5,383.71
<b>GRAND TOTAL</b>	<b>\$30,310.27</b>	<b>\$45,083.51</b>	<b>\$24,255.69</b>	<b>\$36,797.08</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Westhampton POPULATION 337	Boxborough POPULATION 333	West Tisbury POPULATION 332	Heath POPULATION 298
<b>Maintenance</b>	<b>\$14,796.55</b>	<b>\$18,323.89</b>	<b>\$10,268.58</b>	<b>\$15,247.94</b>
<i>Departmental</i>	<i>14,791.55</i>	<i>18,090.41</i>	<i>10,174.13</i>	<i>15,247.94</i>
General government	782.80	1,619.01	502.19	981.79
Protection of persons and property	174.47	656.65	71.48	363.23
Health and sanitation	657.40	122.45	151.75	555.45
Highways	5,347.29	5,936.20	1,218.47	5,839.95
Charities	204.57	63.00	313.19	425.79
Soldiers' benefits	—	48.00	48.00	—
Schools	7,127.44	9,242.23	7,650.53	6,812.13
Libraries	129.40	166.46	88.82	149.60
Recreation	129.16	—	—	—
Pensions	—	—	—	—
Unclassified	239.02	236.41	129.70	120.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>5.00</i>	<i>233.48</i>	<i>94.45</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>30.00</b>	<b>410.56</b>	<b>46.66</b>	<b>241.53</b>
<i>Loans, general purposes</i>	<i>30.00</i>	<i>410.56</i>	<i>46.66</i>	<i>241.53</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>3,957.87</b>	<b>4,661.99</b>	<b>504.43</b>	<b>7,478.96</b>
<i>Departmental</i>	<i>3,957.87</i>	<i>4,661.99</i>	<i>504.43</i>	<i>7,478.96</i>
General government	100.00	—	—	—
Protection of persons and property	—	100.00	—	—
Health and sanitation	—	—	—	—
Highways	3,857.87	4,361.99	504.43	7,478.96
Charities	—	—	—	—
Schools	—	200.00	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>3,000.00</b>	<b>20,000.00</b>	<b>4,064.00</b>	<b>5,000.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>3,000.00</i>	<i>20,000.00</i>	<i>4,000.00</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>64.00</i>	<i>—</i>
<b>Transfers</b>	<b>668.00</b>	<b>2.12</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>668.00</i>	<i>2.12</i>	<i>—</i>	<i>—</i>
<b>Refunds</b>	<b>5.51</b>	<b>66.70</b>	<b>25.15</b>	<b>3.80</b>
<b>Agency, trust, and investment</b>	<b>1,780.04</b>	<b>1,058.59</b>	<b>3,941.59</b>	<b>1,801.66</b>
<i>Taxes and licenses for State</i>	<i>510.00</i>	<i>428.36</i>	<i>1,020.00</i>	<i>596.91</i>
<i>Taxes for county</i>	<i>1,198.81</i>	<i>447.51</i>	<i>2,651.11</i>	<i>1,087.61</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>133.23</i>	<i>184.72</i>	<i>270.48</i>	<i>117.14</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$14,826.55	\$18,734.45	\$10,315.24	\$15,489.47
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,957.87	4,661.99	504.43	7,478.96
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	3,000.00	20,000.00	4,064.00	5,000.00
Transfers (except to sinking funds) and refunds	673.51	68.82	25.15	3.80
Agency, trust, and investment	1,780.04	1,058.59	3,941.59	1,801.66
<b>Total payments</b>	<b>\$24,237.97</b>	<b>\$44,523.85</b>	<b>\$18,850.41</b>	<b>\$29,773.89</b>
<i>Balance on hand, including funds</i>	<i>6,072.30</i>	<i>559.66</i>	<i>5,405.28</i>	<i>7,023.19</i>
<b>GRAND TOTAL</b>	<b>\$30,310.27</b>	<b>\$45,083.51</b>	<b>\$24,255.69</b>	<b>\$36,797.08</b>

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Mashpee POPULATION 298	Rowe POPULATION 292	Plainfield POPULATION 282	Tyringham POPULATION 280
<b>REVENUE.</b>	<b>\$38,109.12</b>	<b>\$25,779.05</b>	<b>\$21,502.33</b>	<b>\$18,364.55</b>
<b>General</b>	<b>34,822.13</b>	<b>24,444.00</b>	<b>20,186.11</b>	<b>18,002.97</b>
Taxes . . . . .	31,428.16	15,104.16	11,141.51	11,285.77
Property, poll, and income	31,016.23	14,973.30	10,887.87	11,145.85
Corporation, bank, etc.	411.93	130.86	253.64	139.92
Licenses and permits	22.00	9.50	6.00	3.00
Fines and forfeits	330.00	50.00	—	—
Grants and gifts	3,041.97	9,280.34	9,038.60	6,714.20
For expenses	3,041.97	9,230.34	9,038.60	6,066.99
For outlays	—	50.00	—	647.21
All other	—	—	—	—
<b>Commercial</b>	<b>3,286.99</b>	<b>1,335.05</b>	<b>1,316.22</b>	<b>361.58</b>
Special assessments	194.25	—	—	—
To meet expenses	194.25	—	—	—
To meet outlays	—	—	—	—
Privileges	500.00	—	—	—
Departmental	1,999.59	1,098.41	936.68	128.04
General government	347.53	7.30	1.70	50.00
Protection of persons and property	722.36	6.38	10.00	15.20
Health and sanitation	—	—	—	—
Highways	80.00	—	—	28.00
Charities	777.70	—	—	—
Soldiers' benefits	72.00	—	60.00	—
Schools	—	1,084.58	816.45	15.00
Libraries	—	.15	9.21	12.74
Recreation	—	—	—	—
Unclassified	—	—	39.32	2.10
Public service enterprises	—	—	4.50	—
Electric light	—	—	—	—
Water	—	—	4.50	—
All other	—	—	5.00	20.00
Cemeteries	—	9.09	—	—
Interest	593.15	227.55	370.04	218.54
On sinking funds	—	—	—	—
On trust and investment funds	—	80.17	198.57	1.42
All other	593.15	147.38	171.47	217.12
<b>NON-REVENUE.</b>	<b>\$32,869.37</b>	<b>\$15,065.87</b>	<b>\$21,901.82</b>	<b>\$20,267.31</b>
<b>Offsets to outlays</b>	<b>50.00</b>	<b>3,000.00</b>	<b>9,444.75</b>	<b>6,200.00</b>
Departmental	50.00	3,000.00	9,444.75	6,200.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>28,700.00</b>	<b>9,000.00</b>	<b>10,000.00</b>	<b>11,500.00</b>
Loans, general purposes	1,200.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	27,500.00	9,000.00	10,000.00	11,500.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>—</b>	<b>1,251.50</b>	<b>740.38</b>	<b>753.10</b>
From sinking funds	—	—	—	—
All other	—	1,251.50	740.38	753.10
<b>Refunds</b>	<b>13.02</b>	<b>20.31</b>	<b>—</b>	<b>9.21</b>
<b>Agency, trust, and investment</b>	<b>4,106.35</b>	<b>1,794.06</b>	<b>1,716.69</b>	<b>1,805.00</b>
Taxes and licenses for State	1,105.97	852.73	510.00	596.91
Taxes for county	3,000.38	932.24	1,186.81	1,142.21
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	9.09	69.88	65.88
All other	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$38,159.12	\$28,779.05	\$30,947.08	\$24,564.55
Premiums	—	—	—	—
Municipal indebtedness	28,700.00	9,000.00	10,000.00	11,500.00
Transfers and refunds	13.02	1,271.81	740.38	762.31
Agency, trust, and investment	4,106.35	1,794.06	1,716.69	1,805.00
<b>Total receipts</b>	<b>\$70,978.49</b>	<b>\$40,844.92</b>	<b>\$43,404.15</b>	<b>\$38,631.86</b>
Balance on hand, including funds	3,238.50	1,375.29	2,865.60	1,810.87
<b>GRAND TOTAL</b>	<b>\$74,216.99</b>	<b>\$42,220.21</b>	<b>\$46,269.75</b>	<b>\$40,442.73</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Mashpee POPULATION 298	Rowe POPULATION 292	Plainfield POPULATION 282	Tyringham POPULATION 280
<b>Maintenance</b> . . . . .	<b>\$30,057.29</b>	<b>\$18,267.45</b>	<b>\$18,337.90</b>	<b>\$12,538.00</b>
<i>Departmental</i> . . . . .	<i>29,808.05</i>	<i>18,253.45</i>	<i>18,284.94</i>	<i>12,443.00</i>
General government . . . . .	6,385.91	1,190.92	697.02	593.60
Protection of persons and property . . . . .	3,312.46	206.95	155.01	155.02
Health and sanitation . . . . .	560.12	251.88	535.34	115.00
Highways . . . . .	6,894.97	5,556.90	6,750.11	4,606.09
Charities . . . . .	2,522.38	237.87	25.00	40.00
Soldiers' benefits . . . . .	66.00	—	60.00	—
Schools . . . . .	9,325.91	10,340.87	9,626.69	6,505.46
Libraries . . . . .	204.90	135.06	95.80	198.78
Recreation . . . . .	148.50	250.00	—	—
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	386.90	83.00	339.97	229.05
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>16.71</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	16.71	—
<i>Cemeteries</i> . . . . .	<i>240.24</i>	<i>14.00</i>	<i>36.25</i>	<i>95.00</i>
<i>Administration of trust funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b> . . . . .	<b>1,331.95</b>	<b>152.73</b>	<b>339.12</b>	<b>411.80</b>
<i>Loans, general purposes</i> . . . . .	<i>1,331.95</i>	<i>152.73</i>	<i>339.12</i>	<i>411.80</i>
<i>Loans, public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b> . . . . .	<b>7,184.21</b>	<b>7,006.78</b>	<b>10,279.37</b>	<b>8,577.20</b>
<i>Departmental</i> . . . . .	<i>7,184.21</i>	<i>7,006.78</i>	<i>10,279.37</i>	<i>8,577.20</i>
General government . . . . .	—	—	63.35	—
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	85.50	6,706.78	10,210.02	7,225.19
Charities . . . . .	—	—	—	—
Schools . . . . .	5,498.51	300.00	6.00	542.91
Libraries . . . . .	1,600.20	—	—	—
Recreation . . . . .	—	—	—	809.10
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>25,900.00</b>	<b>9,000.00</b>	<b>14,200.00</b>	<b>14,000.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i> . . . . .	<i>400.00</i>	<i>—</i>	<i>—</i>	<i>500.00</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>25,500.00</i>	<i>9,000.00</i>	<i>14,200.00</i>	<i>13,500.00</i>
<i>Warrants or orders, previous years</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>—</b>	<b>1,251.50</b>	<b>740.38</b>	<b>753.10</b>
<i>To sinking funds from revenue</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>—</i>	<i>1,251.50</i>	<i>740.38</i>	<i>753.10</i>
<b>Refunds</b> . . . . .	<b>13.02</b>	<b>20.31</b>	<b>—</b>	<b>9.21</b>
<b>Agency, trust, and investment</b> . . . . .	<b>4,106.35</b>	<b>1,852.39</b>	<b>1,845.38</b>	<b>1,794.82</b>
<i>Taxes and licenses for State</i> . . . . .	<i>1,105.97</i>	<i>852.73</i>	<i>510.00</i>	<i>596.91</i>
<i>Taxes for county</i> . . . . .	<i>3,000.38</i>	<i>932.24</i>	<i>1,136.81</i>	<i>1,142.21</i>
<i>Expenditures for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>—</i>	<i>67.42</i>	<i>198.57</i>	<i>55.70</i>
<i>All other</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>

## RECAPITULATION.

Maintenance and interest . . . . .	\$31,389.24	\$18,420.18	\$18,677.02	\$12,949.80
Permanent debt (except from sinking funds) . . . . .	400.00	—	—	500.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	7,184.21	7,006.78	10,279.37	8,577.20
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	25,500.00	9,000.00	14,200.00	13,500.00
Transfers (except to sinking funds) and refunds . . . . .	13.02	1,271.81	740.38	762.31
Agency, trust, and investment . . . . .	4,106.35	1,852.39	1,845.38	1,794.82
<b>Total payments</b> . . . . .	<b>\$68,592.82</b>	<b>\$37,551.16</b>	<b>\$45,742.15</b>	<b>\$38,084.13</b>
<i>Balance on hand, including funds</i> . . . . .	<i>5,624.17</i>	<i>4,669.05</i>	<i>527.60</i>	<i>2,358.60</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$74,216.99</b>	<b>\$42,220.21</b>	<b>\$46,269.75</b>	<b>\$40,442.73</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leyden POPULATION 270	Goshen POPULATION 251	Chilmark POPULATION 240	Washington POPULATION 231
<b>REVENUE.</b>	<b>\$14,885.16</b>	<b>\$21,691.31</b>	<b>\$11,320.79</b>	<b>\$16,779.89</b>
<b>General</b>	<b>13,839.53</b>	<b>18,753.90</b>	<b>11,067.67</b>	<b>15,533.78</b>
<i>Taxes</i>	<i>6,807.72</i>	<i>11,109.75</i>	<i>7,717.10</i>	<i>8,761.99</i>
Property, poll, and income	6,732.75	10,776.98	7,430.97	8,730.94
Corporation, bank, etc.	74.97	332.77	286.13	31.05
<i>Licenses and permits</i>	<i>3.00</i>	<i>4.50</i>	<i>8.00</i>	<i>6.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>—</i>	<i>9.00</i>	<i>513.37</i>
<i>Grants and gifts</i>	<i>7,028.81</i>	<i>7,639.65</i>	<i>3,333.57</i>	<i>6,252.42</i>
For expenses	7,028.81	7,639.65	2,333.57	6,252.42
For outlays	—	—	1,000.00	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>1,045.63</b>	<b>2,937.41</b>	<b>253.12</b>	<b>1,246.11</b>
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>62.50</i>	<i>—</i>
<i>Departmental</i>	<i>702.48</i>	<i>677.45</i>	<i>77.81</i>	<i>1,120.29</i>
General government	36.80	243.50	19.00	—
Protection of persons and property	6.98	6.18	2.81	10.00
Health and sanitation	—	—	—	90.00
Highways	16.00	40.50	—	73.81
Charities	207.58	—	—	—
Soldiers' benefits	—	48.00	—	—
Schools	435.12	3.45	—	946.48
Libraries	—	2.19	50.32	—
Recreation	—	—	—	—
Unclassified	—	333.63	5.68	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>13.99</i>	<i>—</i>
<i>Interest</i>	<i>343.15</i>	<i>2,259.96</i>	<i>98.82</i>	<i>125.82</i>
On sinking funds	—	—	—	—
On trust and investment funds	225.33	2,049.19	58.28	—
All other	117.82	210.77	40.54	125.82
<b>NON-REVENUE.</b>	<b>\$9,628.22</b>	<b>\$16,069.08</b>	<b>\$6,413.62</b>	<b>\$10,702.91</b>
<b>Offsets to outlays</b>	<b>1,500.00</b>	<b>3,250.00</b>	<b>—</b>	<b>1,500.00</b>
<i>Departmental</i>	<i>1,500.00</i>	<i>3,250.00</i>	<i>—</i>	<i>1,500.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>6,000.00</b>	<b>10,000.00</b>	<b>3,500.00</b>	<b>7,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>6,000.00</i>	<i>10,000.00</i>	<i>3,500.00</i>	<i>7,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>566.68</b>	<b>1,042.60</b>	<b>—</b>	<b>1,209.13</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>566.68</i>	<i>1,042.60</i>	<i>—</i>	<i>1,209.13</i>
<b>Refunds</b>	<b>16.37</b>	<b>57.48</b>	<b>—</b>	<b>—</b>
<b>Agency, trust, and investment</b>	<b>1,545.17</b>	<b>1,719.00</b>	<b>2,913.62</b>	<b>993.78</b>
<i>Taxes and licenses for State</i>	<i>426.36</i>	<i>510.00</i>	<i>681.45</i>	<i>341.09</i>
<i>Taxes for county</i>	<i>776.86</i>	<i>1,136.81</i>	<i>1,767.38</i>	<i>652.69</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>341.95</i>	<i>72.19</i>	<i>464.79</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$16,385.16	\$24,941.31	\$11,320.79	\$18,279.89
Premiums	—	—	—	—
Municipal indebtedness	6,000.00	10,000.00	3,500.00	7,000.00
Transfers and refunds	583.05	1,100.08	—	1,209.13
Agency, trust, and investment	1,545.17	1,719.00	2,913.62	993.78
<b>Total receipts</b>	<b>\$24,513.38</b>	<b>\$37,760.39</b>	<b>\$17,734.41</b>	<b>\$27,482.80</b>
Balance on hand, including funds	2,000.78	3,781.03	3,115.74	46.97
<b>GRAND TOTAL</b>	<b>\$26,514.16</b>	<b>\$41,541.42</b>	<b>\$20,850.15</b>	<b>\$27,529.77</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Leyden POPULATION 270	Goshen POPULATION 251	Chilmark POPULATION 240	Washington POPULATION 231
<b>Maintenance</b> . . . . .	<b>\$13,823.84</b>	<b>\$16,736.54</b>	<b>\$10,987.81</b>	<b>\$12,298.91</b>
<i>Departmental</i> . . . . .	<i>13,823.84</i>	<i>16,620.55</i>	<i>10,811.17</i>	<i>12,271.91</i>
General government . . . . .	1,128.10	1,248.99	1,290.73	640.21
Protection of persons and property . . . . .	256.03	194.36	168.37	60.04
Health and sanitation . . . . .	225.50	162.26	68.60	237.15
Highways . . . . .	5,213.80	4,477.96	3,042.97	6,169.19
Charities . . . . .	182.61	688.12	21.18	629.14
Soldiers' benefits . . . . .	—	48.00	—	—
Schools . . . . .	6,640.85	8,028.02	5,949.89	4,436.87
Libraries . . . . .	66.20	75.96	194.01	—
Recreation . . . . .	—	—	—	—
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	110.75	1,696.88	75.42	99.31
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	31.00	176.64	27.00
<i>Administration of trust funds</i> . . . . .	—	84.99	—	—
<b>Interest</b> . . . . .	<b>313.56</b>	<b>602.08</b>	<b>73.87</b>	<b>205.42</b>
<i>Loans, general purposes</i> . . . . .	<i>313.56</i>	<i>602.08</i>	<i>73.87</i>	<i>205.42</i>
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<b>Outlays</b> . . . . .	<b>2,303.99</b>	<b>4,305.45</b>	<b>2,000.00</b>	<b>3,568.31</b>
<i>Departmental</i> . . . . .	<i>2,303.99</i>	<i>4,305.45</i>	<i>2,000.00</i>	<i>3,568.31</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	2,303.99	4,305.45	2,000.00	3,495.91
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	—	72.40
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>6,500.00</b>	<b>10,750.00</b>	<b>3,500.00</b>	<b>7,000.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	500.00	750.00	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	6,000.00	10,000.00	3,500.00	7,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>566.68</b>	<b>1,042.60</b>	<b>—</b>	<b>1,209.13</b>
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	566.68	1,042.60	—	1,209.13
<b>Refunds</b> . . . . .	<b>16.37</b>	<b>57.48</b>	<b>—</b>	<b>—</b>
<b>Agency, trust, and investment</b> . . . . .	<b>1,545.17</b>	<b>2,345.21</b>	<b>2,971.90</b>	<b>993.78</b>
<i>Taxes and licenses for State</i> . . . . .	426.86	510.00	681.45	841.09
<i>Taxes for county</i> . . . . .	776.86	1,136.81	1,767.38	652.69
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	341.95	698.40	523.07	—
<i>All other</i> . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$14,137.40	\$17,338.62	\$11,061.68	\$12,504.33]
Permanent debt (except from sinking funds) . . . . .	500.00	750.00	—	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	2,303.99	4,305.45	2,000.00	3,568.31
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	6,000.00	10,000.00	3,500.00	7,000.00
Transfers (except to sinking funds) and refunds . . . . .	583.05	1,100.08	—	1,209.13
Agency, trust, and investment . . . . .	1,545.17	2,345.21	2,971.90	993.78
<b>Total payments</b> . . . . .	<b>\$25,069.61</b>	<b>\$35,839.36</b>	<b>\$19,533.58</b>	<b>\$25,275.55</b>
<i>Balance on hand, including funds</i> . . . . .	<i>1,444.55</i>	<i>5,702.06</i>	<i>1,316.57</i>	<i>2,254.22</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$26,514.16</b>	<b>\$41,541.42</b>	<b>\$20,850.15</b>	<b>\$27,529.77</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Prescott POPULATION 230	Middlefield POPULATION 223	Alford POPULATION 221	Shutesbury POPULATION 208
<b>REVENUE.</b>	<b>\$10,666.61</b>	<b>\$15,905.39</b>	<b>\$13,281.49</b>	<b>\$16,305.10</b>
<b>General</b>	<b>9,871.34</b>	<b>15,106.73</b>	<b>13,162.79</b>	<b>15,959.16</b>
<i>Taxes</i>	<i>3,984.55</i>	<i>8,663.58</i>	<i>8,940.70</i>	<i>8,644.86</i>
Property, poll, and income	3,941.09	8,603.64	8,816.01	8,319.02
Corporation, bank, etc.	43.46	59.94	124.69	325.84
<i>Licenses and permits</i>	<i>—</i>	<i>—</i>	<i>6.00</i>	<i>9.00</i>
<i>Fines and forfeits</i>	<i>250.00</i>	<i>79.35</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts</i>	<i>5,636.79</i>	<i>6,363.80</i>	<i>4,216.09</i>	<i>7,305.30</i>
For expenses	5,636.79	6,363.80	4,216.09	7,305.30
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>795.27</b>	<b>798.66</b>	<b>118.70</b>	<b>345.94</b>
<i>Special assessments</i>	<i>11.78</i>	<i>—</i>	<i>—</i>	<i>51.00</i>
To meet expenses	11.78	—	—	51.00
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>624.60</i>	<i>552.22</i>	<i>44.04</i>	<i>15.93</i>
General government	—	49.00	30.40	—
Protection of persons and property	29.25	12.66	10.00	10.00
Health and sanitation	—	—	—	—
Highways	—	—	—	4.03
Charities	—	—	—	—
Soldiers' benefits	60.00	—	—	—
Schools	507.66	490.56	—	—
Libraries	—	—	1.56	.15
Recreation	—	—	—	—
Unclassified	27.69	—	2.08	1.75
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>26.50</i>	<i>65.28</i>	<i>27.28</i>	<i>14.64</i>
<i>Interest</i>	<i>132.39</i>	<i>181.16</i>	<i>47.38</i>	<i>264.37</i>
On sinking funds	—	—	—	—
On trust and investment funds	45.52	97.30	47.38	40.24
All other	86.87	83.86	—	224.13
<b>NON-REVENUE.</b>	<b>\$3,980.37</b>	<b>\$13,044.89</b>	<b>\$8,642.01</b>	<b>\$4,931.41</b>
<b>Offsets to outlays</b>	<b>100.00</b>	<b>3,486.00</b>	<b>1,500.00</b>	<b>2,400.00</b>
<i>Departmental</i>	<i>100.00</i>	<i>3,486.00</i>	<i>1,500.00</i>	<i>2,400.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>2,500.00</b>	<b>8,000.00</b>	<b>4,500.00</b>	<b>—</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,500.00</i>	<i>8,000.00</i>	<i>4,500.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>74.18</b>	<b>686.87</b>	<b>902.26</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>74.18</i>	<i>686.87</i>	<i>902.26</i>
<b>Refunds</b>	<b>25.27</b>	<b>—</b>	<b>25.19</b>	<b>—</b>
<b>Agency, trust, and investment</b>	<b>1,355.10</b>	<b>1,484.71</b>	<b>1,929.95</b>	<b>1,629.15</b>
<i>Taxes and licenses for State</i>	<i>340.00</i>	<i>426.36</i>	<i>426.36</i>	<i>596.91</i>
<i>Taxes for county</i>	<i>757.87</i>	<i>947.34</i>	<i>815.86</i>	<i>932.24</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>257.23</i>	<i>111.01</i>	<i>687.73</i>	<i>100.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$10,766.61	\$19,391.39	\$14,781.49	\$18,705.10
Premiums	—	—	—	—
Municipal indebtedness	2,500.00	8,000.00	4,500.00	—
Transfers and refunds	25.27	74.18	712.06	902.26
Agency, trust, and investment	1,355.10	1,484.71	1,929.95	1,629.15
<b>Total receipts</b>	<b>\$14,646.98</b>	<b>\$28,950.28</b>	<b>\$21,923.50</b>	<b>\$21,236.51</b>
Balance on hand, including funds	4,105.05	212.83	526.66	7,153.83
<b>GRAND TOTAL</b>	<b>\$18,752.03</b>	<b>\$29,163.11</b>	<b>\$22,450.16</b>	<b>\$28,390.34</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Prescott POPULATION 230	Middlefield POPULATION 223	Alford POPULATION 221	Shutesbury POPULATION 208
<b>Maintenance</b>	<b>\$11,220.92</b>	<b>\$14,418.38</b>	<b>\$9,696.12</b>	<b>\$15,340.27</b>
<i>Departmental</i>	<i>11,155.42</i>	<i>14,154.63</i>	<i>9,634.77</i>	<i>15,251.22</i>
General government	1,172.31	806.95	768.80	1,175.96
Protection of persons and property	127.00	285.52	42.00	493.03
Health and sanitation	316.57	130.00	322.00	217.00
Highways	4,691.01	6,024.31	3,349.00	5,530.20
Charities	148.54	—	—	925.00
Soldiers' benefits	—	—	—	—
Schools	4,627.02	6,433.80	5,024.85	6,358.07
Libraries	13.57	132.13	75.37	99.84
Recreation	—	1.60	—	2.00
Pensions	—	—	—	—
Unclassified	59.40	340.32	52.75	450.12
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6.00</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	6.00
<i>Cemeteries</i>	<i>55.50</i>	<i>263.75</i>	<i>61.35</i>	<i>83.05</i>
<i>Administration of trust funds</i>	<i>10.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>86.25</b>	<b>231.06</b>	<b>128.44</b>	<b>—</b>
<i>Loans, general purposes</i>	<i>86.25</i>	<i>231.06</i>	<i>128.44</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>—</b>	<b>3,800.00</b>	<b>4,163.83</b>	<b>3,218.86</b>
<i>Departmental</i>	<i>—</i>	<i>3,800.00</i>	<i>4,163.83</i>	<i>3,200.00</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	3,800.00	4,163.83	3,200.00
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>18.86</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	18.86
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>3,700.00</b>	<b>9,000.00</b>	<b>4,536.00</b>	<b>—</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>3,700.00</i>	<i>8,000.00</i>	<i>4,500.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>36.00</i>	<i>—</i>
<b>Transfers</b>	<b>—</b>	<b>74.18</b>	<b>686.87</b>	<b>902.26</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>74.18</i>	<i>686.87</i>	<i>902.26</i>
<b>Refunds</b>	<b>25.27</b>	<b>—</b>	<b>25.19</b>	<b>—</b>
<b>Agency, trust, and investment</b>	<b>1,252.08</b>	<b>1,535.65</b>	<b>1,943.26</b>	<b>1,629.15</b>
<i>Taxes and licenses for State</i>	<i>340.00</i>	<i>426.36</i>	<i>426.36</i>	<i>596.91</i>
<i>Taxes for county</i>	<i>757.87</i>	<i>947.34</i>	<i>815.86</i>	<i>932.24</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>154.21</i>	<i>161.95</i>	<i>701.04</i>	<i>100.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$11,307.17	\$14,649.44	\$9,824.56	\$15,340.27
Permanent debt (except from sinking funds)	—	1,000.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	—	3,800.00	4,163.83	3,218.86
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	3,700.00	8,000.00	4,536.00	—
Transfers (except to sinking funds) and refunds	25.27	74.18	712.06	902.26
Agency, trust, and investment	1,252.08	1,535.65	1,943.26	1,629.15
<b>Total payments</b>	<b>\$16,284.52</b>	<b>\$29,059.27</b>	<b>\$21,179.71</b>	<b>\$21,090.54</b>
Balance on hand, including funds	2,467.51	103.84	1,270.45	7,299.80
<b>GRAND TOTAL</b>	<b>\$18,752.03</b>	<b>\$29,163.11</b>	<b>\$22,450.16</b>	<b>\$28,390.34</b>



TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Montgomery POPULATION 191	Gay Head POPULATION 168	Tolland POPULATION 150	Monroe POPULATION 143
REVENUE.	\$11,554.49	\$6,030.33	\$11,134.79	\$13,100.34
<b>General</b>	<b>10,389.78</b>	<b>5,405.83</b>	<b>11,067.80</b>	<b>12,382.43</b>
<i>Taxes</i>	<i>5,477.03</i>	<i>3,363.10</i>	<i>7,902.89</i>	<i>10,250.23</i>
Property, poll, and income	5,418.45	3,347.97	7,653.51	7,950.29
Corporation, bank, etc.	58.58	15.13	249.38	2,299.94
<i>Licenses and permits</i>	<i>—</i>	<i>85.30</i>	<i>3.00</i>	<i>—</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>—</i>	<i>2.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>4,912.75</i>	<i>1,957.43</i>	<i>3,159.91</i>	<i>2,132.20</i>
For expenses	4,912.75	1,957.43	3,159.91	2,132.20
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial</b>	<b>1,164.71</b>	<b>624.50</b>	<b>66.99</b>	<b>717.91</b>
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>—</i>	<i>552.50</i>	<i>—</i>	<i>—</i>
<i>Departmental</i>	<i>312.63</i>	<i>72.00</i>	<i>33.53</i>	<i>206.10</i>
General government	28.52	—	1.00	—
Protection of persons and property	18.10	—	30.53	6.20
Health and sanitation	260.71	—	—	—
Highways	1.30	—	—	—
Charities	—	—	—	—
Soldiers' benefits	—	72.00	—	—
Schools	—	—	1.50	189.00
Libraries	—	—	—	10.90
Recreation	—	—	—	—
Unclassified	4.00	—	.50	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>852.08</i>	<i>—</i>	<i>33.46</i>	<i>511.81</i>
On sinking funds	—	—	—	—
On trust and investment funds	800.00	—	—	—
All other	52.08	—	33.46	511.81
NON-REVENUE.	\$6,944.48	\$2,624.90	\$11,345.58	\$3,211.85
<b>Offsets to outlays</b>	<b>2,000.00</b>	<b>—</b>	<b>6,000.00</b>	<b>—</b>
<i>Departmental</i>	<i>2,000.00</i>	<i>—</i>	<i>6,000.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>4,000.00</b>	<b>2,000.00</b>	<b>3,000.00</b>	<b>—</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>4,000.00</i>	<i>2,000.00</i>	<i>3,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>200.00</b>	<b>—</b>	<b>1,416.00</b>	<b>—</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>200.00</i>	<i>—</i>	<i>1,416.00</i>	<i>—</i>
<b>Refunds</b>	<b>1.90</b>	<b>12.49</b>	<b>—</b>	<b>—</b>
<b>Agency trust, and investment</b>	<b>742.58</b>	<b>612.41</b>	<b>929.58</b>	<b>3,211.85</b>
<i>Taxes and licenses for State</i>	<i>340.00</i>	<i>170.55</i>	<i>426.36</i>	<i>1,192.01</i>
<i>Taxes for county</i>	<i>402.58</i>	<i>441.86</i>	<i>503.22</i>	<i>2,019.84</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$13,554.49	\$6,030.33	\$17,134.79	\$13,100.34
Premiums	—	—	—	—
Municipal indebtedness	4,000.00	2,000.00	3,000.00	—
Transfers and refunds	201.90	12.49	1,416.00	—
Agency, trust, and investment	742.58	612.41	929.58	3,211.85
<b>Total receipts</b>	<b>\$18,498.97</b>	<b>\$8,655.23</b>	<b>\$22,480.37</b>	<b>\$16,312.19</b>
<i>Balance on hand, including funds</i>	<i>50.01</i>	<i>939.50</i>	<i>2,176.21</i>	<i>18,786.36</i>
<b>GRAND TOTAL</b>	<b>\$18,548.98</b>	<b>\$9,594.73</b>	<b>\$24,656.58</b>	<b>\$35,098.55</b>

## Graded According to Population of 1925 — Continued.

PAYMENTS.	Montgomery POPULATION 191	Gay Head POPULATION 168	Tolland POPULATION 150	Monroe POPULATION 143
<b>Maintenance</b>	<b>\$10,089.01</b>	<b>\$3,675.37</b>	<b>\$10,429.44</b>	<b>\$12,883.88</b>
<i>Departmental</i>	<i>10,064.01</i>	<i>3,675.37</i>	<i>10,288.34</i>	<i>12,883.88</i>
General government	1,049.90	497.50	506.54	786.44
Protection of persons and property	190.32	49.35	193.18	137.83
Health and sanitation	831.11	32.50	264.16	245.50
Highways	3,671.52	229.38	5,112.49	7,199.55
Charities	18.00	69.00	—	2.39
Soldiers' benefits	—	78.00	—	—
Schools	3,852.16	2,608.64	3,787.79	4,233.81
Libraries	37.00	—	—	175.36
Recreation	—	—	—	—
Pensions	—	—	—	—
Unclassified	414.00	111.00	424.18	103.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>22.00</i>	<i>—</i>	<i>141.10</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>3.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>139.76</b>	<b>19.54</b>	<b>79.17</b>	<b>—</b>
<i>Loans, general purposes</i>	<i>139.76</i>	<i>19.54</i>	<i>79.17</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>3,200.11</b>	<b>210.00</b>	<b>8,386.22</b>	<b>—</b>
<i>Departmental</i>	<i>3,200.11</i>	<i>135.00</i>	<i>8,386.22</i>	<i>—</i>
General government	200.00	135.00	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	3,000.11	—	7,651.22	—
Charities	—	—	—	—
Schools	—	—	735.00	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>75.00</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>4,000.00</b>	<b>2,000.00</b>	<b>3,000.00</b>	<b>—</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>4,000.00</i>	<i>2,000.00</i>	<i>3,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>200.00</b>	<b>—</b>	<b>1,416.00</b>	<b>—</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>200.00</i>	<i>—</i>	<i>1,416.00</i>	<i>—</i>
<b>Refunds</b>	<b>1.90</b>	<b>12.49</b>	<b>—</b>	<b>—</b>
<b>Agency, trust, and investment</b>	<b>742.58</b>	<b>612.41</b>	<b>929.58</b>	<b>3,211.85</b>
<i>Taxes and licenses for State</i>	<i>340.00</i>	<i>170.55</i>	<i>426.36</i>	<i>1,192.01</i>
<i>Taxes for county</i>	<i>402.58</i>	<i>441.86</i>	<i>503.22</i>	<i>2,019.84</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$10,228.77	\$3,694.91	\$10,508.61	\$12,883.88
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,200.11	210.00	8,386.22	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	4,000.00	2,000.00	3,000.00	—
Transfers (except to sinking funds) and refunds	201.90	12.49	1,416.00	—
Agency, trust, and investment	742.58	612.41	929.58	3,211.85
<b>Total payments</b>	<b>\$18,373.36</b>	<b>\$6,529.81</b>	<b>\$24,240.41</b>	<b>\$16,095.73</b>
Balance on hand, including funds	175.62	3,064.92	416.17	19,002.82
<b>GRAND TOTAL</b>	<b>\$18,548.98</b>	<b>\$9,594.73</b>	<b>\$24,656.58</b>	<b>\$35,098.55</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Gosnold POPULATION 142	Holland POPULATION 141	Peru POPULATION 113	New Ashford POPULATION 85
<b>REVENUE.</b>	<b>\$9,248.66</b>	<b>\$12,867.83</b>	<b>\$10,543.14</b>	<b>\$4,736.52</b>
<b>General</b>	<b>8,766.70</b>	<b>12,494.79</b>	<b>10,493.93</b>	<b>4,476.32</b>
<i>Taxes</i>	<i>8,461.22</i>	<i>5,946.27</i>	<i>6,633.31</i>	<i>2,390.19</i>
Property, poll and income	8,301.55	5,707.00	6,368.89	2,376.86
Corporation, bank, etc.	159.67	239.27	264.42	13.33
<i>Licenses and permits</i>	<i>17.00</i>	<i>5.00</i>	<i>3.00</i>	<i>11.00</i>
<i>Fines and forfeits</i>	<i>80.00</i>	<i>15.00</i>	<i>10.00</i>	—
<i>Grants and gifts</i>	<i>208.48</i>	<i>6,528.52</i>	<i>3,847.62</i>	<i>2,075.13</i>
For expenses	208.48	6,528.52	3,847.62	2,075.13
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
<b>Commercial</b>	<b>481.96</b>	<b>373.04</b>	<b>49.21</b>	<b>260.20</b>
<i>Special assessments</i>	—	<i>21.00</i>	—	—
To meet expenses	—	21.00	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	—	—	—	—
<i>Departmental</i>	<i>.50</i>	<i>84.89</i>	<i>19.68</i>	—
General government	—	—	—	—
Protection of persons and property	.50	1.78	—	—
Health and sanitation	—	—	—	—
Highways	—	9.00	19.68	—
Charities	—	—	—	—
Soldiers' benefits	—	—	—	—
Schools	—	—	—	—
Libraries	—	2.00	—	—
Recreation	—	—	—	—
Unclassified	—	72.11	—	—
<i>Public service enterprises</i>	<i>406.75</i>	—	—	—
Electric light	—	—	—	—
Water	170.00	—	—	—
All other	236.75	—	—	—
<i>Cemeteries</i>	—	<i>52.00</i>	—	—
<i>Interest</i>	<i>74.71</i>	<i>215.15</i>	<i>29.53</i>	<i>260.20</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	69.34	—	—
All other	74.71	145.81	29.53	260.20
<b>NON-REVENUE.</b>	<b>\$4,901.54</b>	<b>\$9,663.71</b>	<b>\$5,547.22</b>	<b>\$1,872.91</b>
<b>Offsets to outlays</b>	—	<b>3,371.11</b>	—	—
<i>Departmental</i>	—	<i>3,371.11</i>	—	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	—	<b>4,500.00</b>	<b>4,300.00</b>	<b>1,360.00</b>
<i>Loans, general purposes</i>	—	—	<i>300.00</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	<i>4,500.00</i>	<i>4,000.00</i>	<i>1,360.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	—	<b>7.00</b>	—	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	<i>7.00</i>	—	—
<b>Refunds</b>	<b>2.40</b>	<b>64.90</b>	<b>5.00</b>	<b>16.01</b>
<b>Agency, trust, and investment</b>	<b>4,899.14</b>	<b>1,720.70</b>	<b>1,242.22</b>	<b>496.90</b>
<i>Taxes and licenses for State</i>	<i>1,364.37</i>	<i>255.82</i>	<i>426.36</i>	<i>170.55</i>
<i>Taxes for county</i>	<i>3,534.77</i>	<i>301.93</i>	<i>815.86</i>	<i>326.35</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	<i>1,162.95</i>	—	—
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$9,248.66	\$16,238.94	\$10,543.14	\$4,736.52
Premiums	—	—	—	—
Municipal indebtedness	—	4,500.00	4,300.00	1,360.00
Transfers and refunds	2.40	71.90	5.00	16.01
Agency, trust, and investment	4,899.14	1,720.70	1,242.22	496.90
<b>Total receipts</b>	<b>\$14,150.20</b>	<b>\$22,531.54</b>	<b>\$16,090.36</b>	<b>\$6,609.43</b>
<i>Balance on hand, including funds</i>	<i>5,468.26</i>	<i>1,967.90</i>	<i>819.77</i>	—
<b>GRAND TOTAL</b>	<b>\$19,618.46</b>	<b>\$24,499.44</b>	<b>\$16,910.13</b>	<b>\$6,609.43</b>

## Graded According to Population of 1925—Continued.

PAYMENTS.	Gosnold POPULATION 142	Holland POPULATION 141	Peru POPULATION 113	New Ashford POPULATION 85
<b>Maintenance</b>	<b>\$9,974.41</b>	<b>\$12,123.51</b>	<b>\$10,238.39</b>	<b>\$4,988.50</b>
<i>Departmental</i>	8,040.76	11,911.64	10,238.39	4,962.00
General government	2,108.81	1,106.71	393.47	434.99
Protection of persons and property	104.98	97.85	3.00	16.10
Health and sanitation	77.13	112.58	45.00	55.50
Highways	743.56	3,473.40	5,650.44	1,665.48
Charities	—	—	25.28	—
Soldiers' benefits	—	—	—	—
Schools	4,843.78	6,588.49	3,979.23	2,697.70
Libraries	113.00	136.75	—	7.12
Recreation	—	—	—	—
Pensions	—	—	—	—
Unclassified	49.50	395.86	141.97	85.11
<i>Public service enterprises</i>	1,825.25	—	—	—
Electric light	—	—	—	—
Water	1,622.65	—	—	—
All other	202.60	—	—	—
<i>Cemeteries</i>	108.40	211.87	—	26.50
<i>Administration of trust funds</i>	—	—	—	—
<b>Interest</b>	<b>—</b>	<b>120.53</b>	<b>109.29</b>	<b>20.33</b>
<i>Loans, general purposes</i>	—	120.53	109.29	20.33
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<b>Outlays</b>	<b>—</b>	<b>4,623.77</b>	<b>770.45</b>	<b>—</b>
<i>Departmental</i>	—	4,623.77	770.45	—
General government	—	123.77	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	4,500.00	770.45	—
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>—</b>	<b>4,500.00</b>	<b>4,300.00</b>	<b>1,044.19</b>
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	—	300.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	4,500.00	4,000.00	1,010.00
<i>Warrants or orders, previous years</i>	—	—	—	34.19
<b>Transfers</b>	<b>—</b>	<b>7.00</b>	<b>—</b>	<b>—</b>
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	7.00	—	—
<b>Refunds</b>	<b>2.40</b>	<b>64.90</b>	<b>5.00</b>	<b>16.01</b>
<b>Agency, trust, and investment</b>	<b>4,899.14</b>	<b>1,783.04</b>	<b>1,242.22</b>	<b>496.90</b>
<i>Taxes and licenses for State</i>	1,364.37	255.82	426.36	170.55
<i>Taxes for county</i>	3,534.77	301.93	815.86	326.35
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	1,225.29	—	—
<i>All other</i>	—	—	—	—
<b>RECAPITULATION.</b>				
Maintenance and interest	\$9,974.41	\$12,244.04	\$10,347.68	\$5,008.83
Permanent debt (except from sinking funds)	—	—	300.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	—	4,623.77	770.45	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	4,500.00	4,000.00	1,044.19
Transfers (except to sinking funds) and refunds	2.40	71.90	5.00	16.01
Agency, trust, and investment	4,899.14	1,783.04	1,242.22	496.90
<b>Total payments</b>	<b>\$14,875.95</b>	<b>\$23,222.75</b>	<b>\$16,665.35</b>	<b>\$6,565.93</b>
<i>Balance on hand, including funds</i>	4,742.51	1,276.69	244.78	43.50
<b>GRAND TOTAL</b>	<b>\$19,618.46</b>	<b>\$24,499.44</b>	<b>\$16,910.13</b>	<b>\$6,609.43</b>



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.		Mount Washington POPULATION 58
REVENUE.		\$9,613.89
General		9,502.40
<i>Taxes</i>		6,656.07
Property, poll, and income		6,633.67
Corporation, bank, etc.		22.40
<i>Licenses and permits</i>		1.00
<i>Fines and forfeits</i>		—
<i>Grants and gifts</i>		2,845.33
For expenses		2,845.33
For outlays		—
<i>All other</i>		—
Commercial		111.49
<i>Special assessments</i>		—
To meet expenses		—
To meet outlays		—
<i>Privileges</i>		1.79
<i>Departmental</i>		1.00
General government		—
Protection of persons and property		—
Health and sanitation		—
Highways		—
Charities		—
Soldiers' benefits		—
Schools		—
Libraries		—
Recreation		—
Unclassified		.79
<i>Public service enterprises</i>		—
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		—
<i>Interest</i>		109.70
On sinking funds		—
On trust and investment funds		58.48
All other		51.22
NON-REVENUE.		\$2,260.64
Offsets to outlays		1,500.00
<i>Departmental</i>		1,500.00
<i>Public service enterprises</i>		—
<i>Cemeteries</i>		—
Municipal indebtedness		—
<i>Loans, general purposes</i>		—
<i>Loans, public service enterprises</i>		—
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		—
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		—
Transfers		15.30
<i>From sinking funds</i>		—
<i>All other</i>		15.30
Refunds		—
Agency, trust, and investment		745.34
<i>Taxes and licenses for State</i>		255.82
<i>Taxes for county</i>		489.52
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		—
<i>All other</i>		—
RECAPITULATION.		
Revenue and offsets to outlays		\$11,113.89
Premiums		—
Municipal indebtedness		—
Transfers and refunds		15.30
Agency, trust, and investment		745.34
Total receipts		\$11,874.53
Balance on hand, including funds		3,594.73
GRAND TOTAL		\$15,469.26

PAYMENTS.		Mount Washington POPULATION 58
<b>Maintenance</b>		<b>\$6,937.18</b>
<i>Departmental</i>		<i>6,922.18</i>
General government		635.14
Protection of persons and property		19.75
Health and sanitation		5.00
Highways		3,008.22
Charities		—
Soldiers' benefits		—
Schools		3,205.31
Libraries		7.60
Recreation		—
Pensions		—
Unclassified		41.16
<i>Public service enterprises</i>		<i>—</i>
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		<i>15.00</i>
<i>Administration of trust funds</i>		<i>—</i>
<b>Interest</b>		<b>—</b>
<i>Loans, general purposes</i>		<i>—</i>
<i>Loans, public service enterprises</i>		<i>—</i>
<i>Loans, cemeteries</i>		<i>—</i>
<b>Outlays</b>		<b>2,001.03</b>
<i>Departmental</i>		<i>2,001.03</i>
General government		—
Protection of persons and property		—
Health and sanitation		—
Highways		2,001.03
Charities		—
Schools		—
Libraries		—
Recreation		—
Unclassified		—
<i>Public service enterprises</i>		<i>—</i>
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		<i>—</i>
<b>Municipal indebtedness</b>		<b>—</b>
<i>From sinking funds</i>		<i>—</i>
<i>From revenue and other sources</i>		<i>—</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>—</i>
<i>Warrants or orders, previous years</i>		<i>—</i>
<b>Transfers</b>		<b>15.30</b>
<i>To sinking funds from revenue</i>		<i>—</i>
<i>All other</i>		<i>15.30</i>
<b>Refunds</b>		<b>—</b>
<b>Agency, trust, and investment</b>		<b>803.82</b>
<i>Taxes and licenses for State</i>		<i>255.82</i>
<i>Taxes for county</i>		<i>489.52</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>58.48</i>
<i>All other</i>		<i>—</i>
<b>RECAPITULATION.</b>		
Maintenance and interest		\$6,937.18
Permanent debt (except from sinking funds)		—
Sinking fund requirements from revenue		—
Outlays		2,001.03
Permanent debt from sinking funds		—
Bonds refunded, current year		—
Temporary loans		—
Transfers (except to sinking funds) and refunds		15.30
Agency, trust, and investment		803.82
<b>Total payments</b>		<b>\$9,757.33</b>
Balance on hand, including funds		5,711.93
<b>GRAND TOTAL</b>		<b>\$15,469.26</b>

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (237 TOWNS).		POPULATION 405,971
REVENUE.		\$22,242,664.50
<b>General</b>		<b>19,797,962.24</b>
<i>Taxes</i>		<i>17,825,416.89</i>
Property, poll, and income		16,946,916.48
Corporation, bank, etc.		878,500.41
<i>Licenses and permits</i>		<i>40,691.61</i>
<i>Fines and forfeits</i>		<i>79,704.61</i>
<i>Grants and gifts</i>		<i>1,849,595.03</i>
For expenses		1,782,312.36
For outlays		67,282.67
All other		2,554.10
<b>Commercial</b>		<b>2,444,702.26</b>
<i>Special assessments</i>		<i>50,759.40</i>
To meet expenses		38,336.65
To meet outlays		12,422.75
<i>Privileges</i>		<i>16,970.25</i>
<i>Departmental</i>		<i>1,667,672.75</i>
General government		63,817.97
Protection of persons and property		34,687.55
Health and sanitation		33,902.11
Highways		76,059.88
Charities		177,865.24
Soldiers' benefits		40,231.87
Schools		199,338.18
Libraries		10,633.68
Recreation		9,608.18
Unclassified		1,21,528.09
<i>Public service enterprises</i>		<i>1,143,104.65</i>
Electric light		477,298.77
Water		659,053.20
All other		6,752.58
<i>Cemeteries</i>		<i>90,247.14</i>
<i>Interest</i>		<i>475,948.17</i>
On sinking funds		3,830.61
On trust and investment funds		191,970.11
All other		280,147.45
NON-REVENUE.		\$18,501,131.99
<b>Offsets to outlays</b>		<b>1,818,578.39</b>
<i>Departmental</i>		<i>1,738,866.15</i>
<i>Public service enterprises</i>		<i>79,287.24</i>
<i>Cemeteries</i>		<i>425.00</i>
<b>Municipal indebtedness</b>		<b>13,503,789.41</b>
<i>Loans, general purposes</i>		<i>1,356,069.00</i>
<i>Loans, public service enterprises</i>		<i>370,500.00</i>
<i>Loans, cemeteries</i>		<i>—</i>
<i>Bonds refunded, current year</i>		<i>52,400.00</i>
<i>Temporary loans (including revenue loans)</i>		<i>11,700,720.00</i>
<i>Unpaid warrants or orders, current year</i>		<i>6,545.32</i>
<i>Premiums</i>		<i>17,555.09</i>
<b>Transfers</b>		<b>353,388.46</b>
<i>From sinking funds</i>		<i>2,92,000.00</i>
All other		261,388.46
<b>Refunds</b>		<b>76,108.23</b>
<b>Agency, trust, and investment</b>		<b>2,749,267.50</b>
<i>Taxes and licenses for State</i>		<i>769,035.57</i>
<i>Taxes for county</i>		<i>1,158,180.49</i>
<i>Reimbursements for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>797,294.05</i>
All other		24,757.39
RECAPITULATION.		
Revenue and offsets to outlays		\$24,061,242.89
Premiums		17,555.09
Municipal indebtedness		13,486,234.32
Transfers and refunds		429,496.69
Agency, trust, and investment		2,749,267.50
<b>Total receipts</b>		<b>\$40,743,796.49</b>
Balance on hand, including funds		4,307,135.42
<b>GRAND TOTAL</b>		<b>\$45,050,931.91</b>

<sup>1</sup> Includes \$196.11 from administration of trust funds.<sup>2</sup> Includes \$2,000 from investment fund.

## Graded According to Population of 1925 — Concluded.

AGGREGATE PAYMENTS (237 TOWNS).		POPULATION 405,971
<b>Maintenance</b>		<b>\$17,658,217.29</b>
<i>Departmental</i>		<i>16,710,817.94</i>
General government		1,262,143.89
Protection of persons and property		1,461,050.31
Health and sanitation		650,285.23
Highways		4,051,518.08
Charities		966,314.15
Soldiers' benefits		89,702.70
Schools		7,486,033.57
Libraries		285,217.42
Recreation		147,335.98
Pensions		6,405.90
Unclassified		304,810.71
<i>Public service enterprises</i>		<i>768,441.43</i>
Electric light		346,865.43
Water		413,593.49
All other		7,982.51
<i>Cemeteries</i>		<i>176,547.61</i>
<i>Administration of trust funds</i>		<i>2,410.31</i>
<b>Interest</b>		<b>726,889.55</b>
<i>Loans, general purposes</i>		<i>579,295.04</i>
<i>Loans, public service enterprises</i>		<i>147,594.51</i>
<i>Loans, cemeteries</i>		<i>-</i>
<b>Outlays</b>		<b>6,432,704.30</b>
<i>Departmental</i>		<i>5,291,118.22</i>
General government		162,495.92
Protection of persons and property		260,129.25
Health and sanitation		239,202.85
Highways		3,352,232.16
Charities		2,635.18
Schools		1,137,262.46
Libraries		59,017.61
Recreation		49,900.20
Unclassified		28,242.59
<i>Public service enterprises</i>		<i>1,119,183.85</i>
Electric light		98,231.12
Water		1,020,933.87
All other		18.86
<i>Cemeteries</i>		<i>22,402.23</i>
<b>Municipal indebtedness</b>		<b>13,306,798.08</b>
<i>From sinking funds</i>		<i>192,000.00</i>
<i>From revenue and other sources</i>		<i>21,347,380.04</i>
<i>Bonds refunded, current year</i>		<i>52,400.00</i>
<i>Temporary loans (including revenue loans)</i>		<i>11,802,530.00</i>
<i>Warrants or orders, previous years</i>		<i>12,488.04</i>
<b>Transfers</b>		<b>353,388.46</b>
<i>To sinking funds from revenue</i>		<i>2,227.00</i>
<i>All other</i>		<i>351,161.46</i>
<b>Refunds</b>		<b>76,108.23</b>
<b>Agency, trust, and investment</b>		<b>2,637,714.13</b>
<i>Taxes and licenses for State</i>		<i>769,035.57</i>
<i>Taxes for county</i>		<i>1,158,180.49</i>
<i>Expenditures for grade crossings</i>		<i>-</i>
<i>Sinking and other permanent funds</i>		<i>683,531.03</i>
<i>All other</i>		<i>26,967.04</i>
<b>RECAPITULATION.</b>		
Maintenance and interest		\$18,385,106.84
Permanent debt (except from sinking funds)		<sup>2</sup> 1,347,380.04
Sinking fund requirements from revenue		2,227.00
Outlays		6,432,704.30
Permanent debt from sinking funds		<sup>1</sup> 92,000.00
Bonds refunded, current year		52,400.00
Temporary loans		11,815,018.04
Transfers (except to sinking funds) and refunds		427,269.69
Agency, trust, and investment		2,637,714.13
<b>Total payments</b>		<b>\$41,191,820.04</b>
Balance on hand, including funds		3,859,111.87
<b>GRAND TOTAL</b>		<b>\$45,050,931.91</b>

<sup>1</sup> Includes \$2,000 from investment fund.<sup>2</sup> Includes \$5,750 paid from proceeds of sale of electric light plant; \$5,117.63 paid from offsets to outlays; \$3,840 paid to the county for debt incurred for bridge purposes; \$2,000 paid from proceeds of sale of town farm.





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## **DIVISION B**

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### **INDEBTEDNESS**

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TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1928.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
					Revenue	Other	
Tewksbury . . .	\$75,400.00	\$30,400.00	—	—	\$45,000.00	—	—
Foxborough . . .	229,000.00	179,000.00	—	—	50,000.00	—	—
Auburn . . .	202,850.00	177,850.00	—	—	25,000.00	—	—
Billerica . . .	153,000.00	94,000.00	—	\$59,000.00	—	—	—
Somerset . . .	709,500.00	179,500.00	—	530,000.00	—	—	—
Blackstone . . .	111,000.00	66,000.00	—	—	45,000.00	—	—
Falmouth . . .	539,000.00	257,000.00	—	282,000.00	—	—	—
Dudley . . .	84,000.00	44,000.00	—	40,000.00	—	—	—
Templeton . . .	120,300.00	91,000.00	—	4,300.00	25,000.00	—	—
Westport . . .	229,500.00	104,500.00	—	—	125,000.00	—	—
Seekonk . . .	66,000.00	66,000.00	—	—	—	—	—
Acushnet . . .	106,648.00	36,648.00	—	—	70,000.00	—	—
Leicester . . .	49,375.00	12,375.00	—	—	37,000.00	—	—
Dalton . . .	127,500.00	127,500.00	—	—	—	—	—
Lee . . .	119,000.00	54,000.00	—	—	65,000.00	—	—
Oxford . . .	142,500.00	82,500.00	—	—	60,000.00	—	—
Williamstown . . .	121,491.70	121,000.00	—	—	—	—	\$491.70
Warren . . .	75,900.00	75,900.00	—	—	—	—	—
Rockport . . .	213,000.00	171,000.00	—	22,000.00	20,000.00	—	—
Medfield . . .	91,000.00	85,000.00	—	6,000.00	—	—	—
Provincetown . . .	34,000.00	7,000.00	—	27,000.00	—	—	—
Westford . . .	107,900.00	107,900.00	—	—	—	—	—
East Bridgewater . . .	111,500.00	10,000.00	—	71,500.00	30,000.00	—	—
Wilmington . . .	452,500.00	17,500.00	—	350,000.00	85,000.00	—	—
Holden . . .	230,100.00	137,500.00	—	92,600.00	—	—	—
Longmeadow . . .	471,850.00	421,850.00	—	10,000.00	40,000.00	—	—
Barre . . .	30,000.00	—	—	—	30,000.00	—	—
Holbrook . . .	163,200.00	109,900.00	—	13,300.00	40,000.00	—	—
Swansea . . .	59,000.00	59,000.00	—	—	—	—	—
Wrentham . . .	89,800.00	45,000.00	—	44,800.00	—	—	—
Dighton . . .	3,000.00	3,000.00	—	—	—	—	—
Hopedale . . .	121,000.00	121,000.00	—	—	—	—	—
Nantucket . . .	246,000.00	192,000.00	—	54,000.00	—	—	—
Medway . . .	149,500.00	61,500.00	—	48,000.00	40,000.00	—	—
East Longmeadow . . .	87,000.00	44,500.00	—	32,500.00	10,000.00	—	—
West Bridgewater . . .	81,135.00	5,000.00	—	56,135.00	20,000.00	—	—
Sharon . . .	231,700.00	225,700.00	—	6,000.00	—	—	—
Hardwick . . .	49,000.00	4,000.00	—	—	45,000.00	—	—
North Brookfield . . .	36,000.00	—	—	—	36,000.00	—	—
Ayer . . .	53,500.00	7,500.00	—	29,000.00	17,000.00	—	—
Bourne . . .	69,250.00	69,250.00	—	—	—	—	—
Deerfield . . .	156,000.00	141,000.00	—	—	15,000.00	—	—
Cohasset . . .	118,000.00	118,000.00	—	—	—	—	—
Weston . . .	88,000.00	6,000.00	—	82,000.00	—	—	—
Belchertown . . .	45,500.00	45,500.00	—	—	—	—	—
Lenox . . .	10,500.00	10,500.00	—	—	—	—	—
Hadley . . .	79,500.00	34,500.00	—	—	45,000.00	—	—
Bellingham . . .	28,000.00	18,000.00	—	—	10,000.00	—	—
Wilbraham . . .	153,000.00	36,000.00	—	92,000.00	25,000.00	—	—
Holliston . . .	79,569.00	39,569.00	—	—	40,000.00	—	—
Pepperell . . .	53,500.00	—	—	43,500.00	10,000.00	—	—
Norton . . .	159,150.00	30,150.00	—	119,000.00	10,000.00	—	—
Hanover . . .	99,500.00	62,000.00	—	—	37,500.00	—	—
Scituate . . .	90,500.00	65,500.00	—	—	25,000.00	—	—
Hatfield . . .	60,000.00	10,000.00	—	—	50,000.00	—	—
Lancaster . . .	12,500.00	12,500.00	—	—	—	—	—
Hull . . .	412,071.33	221,250.00	—	—	190,000.00	—	821.33
Hopkinton . . .	119,000.00	82,000.00	—	7,000.00	30,000.00	—	—
Kingston . . .	66,600.00	37,000.00	—	29,600.00	—	—	—
Ashland . . .	57,500.00	20,000.00	—	27,500.00	10,000.00	—	—
Manchester . . .	211,000.00	211,000.00	—	—	—	—	—
Groveland . . .	76,750.00	27,750.00	—	39,000.00	10,000.00	—	—
Groton . . .	93,000.00	78,000.00	—	—	15,000.00	—	—
Shirley . . .	39,200.00	24,200.00	—	—	15,000.00	—	—
Acton . . .	111,500.00	66,500.00	—	—	45,000.00	—	—
Millville . . .	37,100.00	22,100.00	—	—	15,000.00	—	—
Douglas . . .	28,000.00	16,000.00	—	12,000.00	—	—	—
Avon . . .	45,000.00	—	—	—	45,000.00	—	—

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1928 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
					Revenue	Other	
Merrimac . . .	\$16,000.00	\$2,000.00	—	\$14,000.00	—	—	—
Rehoboth . . .	33,000.00	8,000.00	—	—	\$25,000.00	—	—
Charlton . . .	53,079.00	28,000.00	—	—	25,000.00	—	\$79.00
Wayland . . .	51,000.00	20,500.00	—	500.00	30,000.00	—	—
Rutland . . .	59,100.00	20,100.00	—	16,000.00	23,000.00	—	—
Sutton . . .	15,400.00	15,400.00	—	—	—	—	—
Hanson . . .	94,000.00	55,000.00	—	14,000.00	25,000.00	—	—
Ashburnham . .	54,600.00	18,600.00	—	6,000.00	30,000.00	—	—
Raynham . . .	38,500.00	23,500.00	—	—	15,000.00	—	—
Harwich . . .	10,000.00	10,000.00	—	—	—	—	—
Southborough .	27,600.00	27,600.00	—	—	—	—	—
Hamilton . . .	49,500.00	24,500.00	—	—	25,000.00	—	—
Williamsburg .	69,800.00	4,000.00	—	50,800.00	15,000.00	—	—
Upton . . .	12,000.00	12,000.00	—	—	—	—	—
Northborough .	46,600.00	46,600.00	—	—	—	—	—
West Boylston .	20,500.00	20,500.00	—	—	—	—	—
Townsend . . .	20,024.08	5,000.00	—	—	15,000.00	—	24.08
Georgetown . .	4,000.00	—	—	4,000.00	—	—	—
Westminster . .	17,600.00	2,600.00	—	—	15,000.00	—	—
Lunenburg . . .	40,200.00	40,200.00	—	—	—	—	—
Sturbridge . . .	15,700.00	5,700.00	—	—	10,000.00	—	—
Cheshire . . .	32,065.16	32,000.00	—	—	—	—	65.16
Stockbridge . .	94,000.00	75,000.00	—	9,000.00	10,000.00	—	—
Northfield . . .	33,500.00	33,500.00	—	—	—	—	—
Salisbury . . .	69,700.00	19,700.00	—	—	50,000.00	—	—
Millis . . .	80,870.00	64,050.00	—	16,820.00	—	—	—
Marshfield . . .	648,000.00	48,000.00	—	600,000.00	—	—	—
Dennis . . .	—	—	—	—	—	—	—
Chatham . . .	89,500.00	89,500.00	—	—	—	—	—
Westwood . . .	1,000.00	1,000.00	—	—	—	—	—
North Reading .	8,750.00	8,750.00	—	—	—	—	—
Duxbury . . .	174,900.00	124,900.00	—	—	50,000.00	—	—
Middleton . . .	51,084.25	19,000.00	—	2,000.00	30,000.00	—	84.25
Freetown . . .	48,200.00	13,200.00	—	—	35,000.00	—	—
Nahant . . .	125,000.00	74,000.00	—	51,000.00	—	—	—
Sheffield . . .	—	—	—	—	—	—	—
Colrain . . .	—	—	—	—	—	—	—
Mattapoisett . .	106,887.55	15,587.55	—	69,300.00	22,000.00	—	—
Buckland . . .	14,000.00	14,000.00	—	—	—	—	—
Huntington . . .	16,900.00	1,900.00	—	—	15,000.00	—	—
Shelburne . . .	—	—	—	—	—	—	—
Yarmouth . . .	6,100.00	6,100.00	—	—	—	—	—
Sterling . . .	—	—	—	—	—	—	—
Bedford . . .	217,600.00	121,400.00	—	46,200.00	50,000.00	—	—
Chester . . .	98,122.50	38,600.00	—	29,500.00	20,000.00 <sup>1</sup>	\$10,000.00	22.50
Plainville . . .	34,970.88	15,000.00	—	12,600.00	5,000.00	—	2,370.88
Pembroke . . .	7,000.00	7,000.00	—	—	—	—	—
Sandwich . . .	81,000.00	51,000.00	—	—	30,000.00	—	—
Norwell . . .	48,000.00	28,000.00	—	—	20,000.00	—	—
Lakeville . . .	1,500.00	1,500.00	—	—	—	—	—
Newbury . . .	38,849.94	18,849.94	—	—	20,000.00	—	—
Burlington . . .	52,000.00	32,000.00	—	—	20,000.00	—	—
Tisbury . . .	73,235.00	3,235.00	—	70,000.00	—	—	—
Littleton . . .	69,100.00	36,600.00	—	32,500.00	—	—	—
Rowley . . .	13,380.00	8,580.00	—	4,800.00	—	—	—
Essex . . .	9,000.00	9,000.00	—	—	—	—	—
Brookfield . . .	29,000.00	29,000.00	—	—	—	—	—
Russell . . .	168,100.00	94,900.00	—	57,200.00	16,000.00	—	—
Sudbury . . .	63,000.00	48,000.00	—	—	15,000.00	—	—
West Newbury .	27,000.00	2,000.00	—	—	25,000.00	—	—
Erving . . .	11,057.00	11,000.00	—	—	—	—	57.00
Lynnfield . . .	42,000.00	32,000.00	—	—	10,000.00	—	—
Oak Bluffs . . .	50,750.00	50,750.00	—	—	—	—	—
West Brookfield .	42,500.00	8,000.00	—	19,500.00	15,000.00	—	—

<sup>1</sup> In anticipation of highway reimbursements from State and county.



TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1928 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
					Revenue	Other	
Carver . . .	\$6,000.00	\$6,000.00	—	—	—	—	—
Lincoln . . .	86,000.00	7,000.00	—	\$64,000.00	\$15,000.00	—	—
Sunderland . .	42,250.00	42,250.00	—	—	—	—	—
Marion . . .	62,960.00	5,000.00	—	57,960.00	—	—	—
Southwick . .	108,900.00	67,500.00	—	31,400.00	10,000.00	—	—
Edgartown . .	75,750.00	75,750.00	—	—	—	—	—
Whately . . .	25,518.53	11,000.00	—	—	13,000.00	—	\$1,518.53
Clarksburg . .	20,000.00	20,000.00	—	—	—	—	—
Norfolk . . .	21,300.00	1,300.00	—	—	20,000.00	—	—
West Stockbridge	28,000.00	19,000.00	—	—	9,000.00	—	—
Stow . . .	24,600.00	24,600.00	—	—	—	—	—
Lanesborough .	26,580.00	4,580.00	—	—	22,000.00	—	—
Wenham . . .	33,000.00	33,000.00	—	—	—	—	—
Berkley . . .	24,700.00	14,000.00	—	—	5,700.00	\$5,000.00	—
Tyngsborough .	14,006.00	—	—	—	14,000.00	—	6.00
Rochester . . .	—	—	—	—	—	—	—
Orleans . . .	20,000.00	—	—	—	20,000.00	—	—
Berlin . . .	—	—	—	—	—	—	—
Hubbardston .	20,000.00	—	—	—	20,000.00	—	—
Dover . . .	18,000.00	18,000.00	—	—	—	—	—
Hinsdale . . .	2,500.00	2,500.00	—	—	—	—	—
Mendon . . .	11.00	—	—	—	—	—	11.00
Harvard . . .	2,500.00	2,500.00	—	—	—	—	—
New Marlborough	8,000.00	—	—	—	8,000.00	—	—
Boylston . . .	34,400.00	23,900.00	\$500.00	—	10,000.00	—	—
Conway . . .	—	—	—	—	—	—	—
East Brookfield .	—	—	—	—	—	—	—
Sherborn . . .	13,500.00	500.00	—	—	13,000.00	—	—
Ashfield . . .	—	—	—	—	—	—	—
Gill . . .	12,600.00	12,600.00	—	—	—	—	—
Southampton .	—	—	—	—	—	—	—
Topsfield . . .	—	—	—	—	—	—	—
Ashby . . .	16,500.00	16,500.00	—	—	—	—	—
Bernardston . .	9,800.00	800.00	—	—	9,000.00	—	—
Brimfield . . .	4,000.00	—	—	—	—	\$4,000.00	—
Royalston . . .	10,000.00	—	—	—	10,000.00	—	—
Charlemont . .	4,000.00	4,000.00	—	—	—	—	—
Granby . . .	6,000.00	—	—	—	6,000.00	—	—
Bolton . . .	800.00	800.00	—	—	—	—	—
Wellfleet . . .	—	—	—	—	—	—	—
Becket . . .	13,081.26	3,000.00	—	—	9,500.00	—	581.26
Brewster . . .	16,000.00	16,000.00	—	—	—	—	—
Princeton . . .	9,500.00	4,500.00	—	5,000.00	—	—	—
Enfield . . .	2,500.00	2,500.00	—	—	—	—	—
Petersham . . .	—	—	—	—	—	—	—
Leverett . . .	—	—	—	—	—	—	—
Dana . . .	10,500.00	500.00	—	—	10,000.00	—	—
Hampden . . .	5,900.00	900.00	—	—	5,000.00	—	—
Richmond . . .	10,000.00	10,000.00	—	—	—	—	—
Halifax . . .	13,000.00	5,000.00	—	—	8,000.00	—	—
Granville . . .	22,600.00	6,800.00	—	10,800.00	5,000.00	—	—
Paxton . . .	6,500.00	—	—	1,500.00	5,000.00	—	—
Boxford . . .	1,000.00	1,000.00	—	—	—	—	—
Oakham . . .	14,000.00	—	—	14,000.00	—	—	—
New Salem . .	—	—	—	—	—	—	—
Pelham . . .	1,800.00	1,800.00	—	—	—	—	—
Plympton . . .	28,700.00	11,700.00	—	—	17,000.00	—	—
Carlisle . . .	10,596.77	5,500.00	—	—	5,000.00	—	96.77
Hancock . . .	—	—	—	—	—	—	—
Cummington . .	—	—	—	—	—	—	—
Truro . . .	5,000.00	—	—	—	5,000.00	—	—
Eastham . . .	—	—	—	—	—	—	—
Sandisfield . .	5,000.00	—	—	—	5,000.00	—	—
Egremont . . .	—	—	—	—	—	—	—

<sup>1</sup> In anticipation of highway reimbursements from State and county.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1928 — Concluded.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
					Revenue	Other	
Greenwich . . .	\$323.57	—	—	—	—	—	\$323.57
Chesterfield . . .	—	—	—	—	—	—	—
Blandford . . .	23,200.00	\$13,000.00	—	\$10,200.00	—	—	—
Wales . . .	3,000.00	—	—	—	\$3,000.00	—	—
Worthington . . .	3,000.00	—	—	—	3,000.00	—	—
New Braintree . . .	3,200.00	—	—	—	3,200.00	—	—
Savoy . . .	7,000.00	2,000.00	—	—	5,000.00	—	—
Wendell . . .	—	—	—	—	—	—	—
Otis . . .	9,250.00	3,250.00	—	—	6,000.00	—	—
Windsor . . .	—	—	—	—	—	—	—
Phillipston . . .	5,134.04	—	—	—	5,000.00	—	134.04
Warwick . . .	—	—	—	—	—	—	—
Florida . . .	—	—	—	—	—	—	—
Hawley . . .	—	—	—	—	—	—	—
Monterey . . .	1,000.00	1,000.00	—	—	—	—	—
Dunstable . . .	6,230.00	—	—	4,750.00	1,480.00	—	—
Westhampton . . .	—	—	—	—	—	—	—
Boxborough . . .	500.00	—	—	—	500.00	—	—
West Tisbury . . .	—	—	—	—	—	—	—
Heath . . .	8,000.00	2,000.00	—	—	6,000.00	—	—
Mashpee . . .	27,200.00	2,200.00	—	—	25,000.00	—	—
Rowe . . .	—	—	—	—	—	—	—
Plainfield . . .	—	—	—	—	—	—	—
Tyringham . . .	3,500.00	1,500.00	—	—	2,000.00	—	—
Leyden . . .	2,000.00	2,000.00	—	—	—	—	—
Goshen . . .	9,750.00	4,750.00	—	—	5,000.00	—	—
Chilmark . . .	—	—	—	—	—	—	—
Washington . . .	—	—	—	—	—	—	—
Prescott . . .	—	—	—	—	—	—	—
Middlefield . . .	—	—	—	—	—	—	—
Alford . . .	—	—	—	—	—	—	—
Shutesbury . . .	—	—	—	—	—	—	—
Montgomery . . .	—	—	—	—	—	—	—
Gay Head . . .	—	—	—	—	—	—	—
Tolland . . .	—	—	—	—	—	—	—
Monroe . . .	—	—	—	—	—	—	—
Gosnold . . .	—	—	—	—	—	—	—
Holland . . .	—	—	—	—	—	—	—
Peru . . .	2,000.00	—	—	—	2,000.00	—	—
New Ashford . . .	1,000.00	—	—	—	1,000.00	—	—
Mount Washington . . .	—	—	—	—	—	—	—
<b>237 Towns</b>	<b>\$13,571,806.56</b>	<b>\$7,329,674.49</b>	<b>\$500.00</b>	<b>\$3,555,065.00</b>	<b>\$2,660,880.00</b>	<b>\$19,000.00</b>	<b>\$6,687.07</b>

TABLE III. — *Relation of Indebtedness to Valuation — 1928.*

NOTE. — The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1928, together with the supplemental assessment of December, 1928, exclusive of the non-resident bank stock, as reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans, such as are found in Brimfield, Berkley, and Chester (see footnotes on Table II), and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

There are 64 towns which showed no funded or fixed debt.

TOWNS. (Population under 5,000)	Popu- lation of 1925	Percent- age of Net Debt of Valua- tion	Valuation of 1928	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Marshfield . . .	1,777	10.6	\$6,109,284	\$648,000.00	—	\$648,000.00
2 Wilmington . . .	3,515	9.1	4,022,060	367,500.00	—	367,500.00
3 Holden . . .	3,436	6.9	3,337,603	230,100.00	—	230,100.00
4 Somerset . . .	4,818	6.2	11,373,366	709,500.00	—	709,500.00
5 Norton . . .	2,769	6.0	2,468,300	149,150.00	—	149,150.00
6 Bedford . . .	1,514	5.9	2,833,488	167,600.00	—	167,600.00
7 Chester . . .	1,514	5.0	1,375,062	68,100.00	—	68,100.00
8 Southwick . . .	1,267	4.9	1,998,109	98,900.00	—	98,900.00
9 Longmeadow . . .	3,333	4.6	9,324,718	431,850.00	—	431,850.00
10 Wilbraham . . .	2,533	3.9	3,285,720	128,000.00	—	128,000.00
11 Holbrook . . .	3,273	3.8	3,224,557	123,200.00	—	123,200.00
12 Russell . . .	1,398	3.8	3,990,229	152,100.00	—	152,100.00
13 Groveland . . .	2,485	3.8	1,774,215	66,750.00	—	66,750.00
14 Sunderland . . .	1,290	3.7	1,152,209	42,250.00	—	42,250.00
15 Medway . . .	3,144	3.6	3,063,579	109,500.00	—	109,500.00
16 Sharon . . .	3,119	3.5	6,572,805	231,700.00	—	231,700.00
17 Rockport . . .	3,949	3.5	5,548,720	193,000.00	—	193,000.00
18 Medfield . . .	3,867	3.3	2,780,544	91,000.00	—	91,000.00
19 Deerfield . . .	2,968	3.3	4,321,715	141,000.00	—	141,000.00
20 Templeton . . .	4,368	3.2	2,962,537	95,300.00	—	95,300.00
21 Foxborough . . .	4,934	3.2	5,654,315	179,000.00	—	179,000.00
22 Auburn . . .	4,927	3.1	5,648,950	177,850.00	—	177,850.00
23 Belchertown . . .	2,905	3.0	1,529,145	45,500.00	—	45,500.00
24 Oakham . . .	525	2.9	486,835	14,000.00	—	14,000.00
25 Clarksburg . . .	1,222	2.8	705,087	20,000.00	—	20,000.00
26 Millis . . .	1,791	2.8	2,856,947	80,870.00	—	80,870.00
27 Hopedale . . .	3,165	2.8	4,291,584	121,000.00	—	121,000.00
28 Littleton . . .	1,411	2.8	2,466,835	69,100.00	—	69,100.00
29 Boylston . . .	970	2.8	873,478	24,400.00	—	24,400.00
30 Rutland . . .	2,236	2.8	1,297,482	36,100.00	—	36,100.00
31 Hanson . . .	2,166	2.8	2,508,593	69,000.00	—	69,000.00
32 Falmouth . . .	4,694	2.7	19,618,524	539,000.00	—	539,000.00
33 Blandford . . .	437	2.7	859,871	23,200.00	—	23,200.00
34 Wrentham . . .	3,214	2.7	3,352,358	89,800.00	—	89,800.00
35 Blackstone . . .	4,802	2.6	2,506,079	66,000.00	—	66,000.00
36 Oxford . . .	4,026	2.6	3,148,221	82,500.00	—	82,500.00
37 Hopkinton . . .	2,580	2.6	2,712,784	89,000.00	\$18,465.93	70,534.07
38 Westford . . .	3,571	2.5	4,317,481	107,900.00	—	107,900.00
39 Nahant . . .	1,630	2.5	5,014,800	125,000.00	—	125,000.00
40 Granville . . .	609	2.5	708,425	17,600.00	—	17,600.00
41 Nantucket . . .	3,152	2.3	10,638,660	246,000.00	—	246,000.00
42 Dudley . . .	4,594	2.3	3,651,535	84,000.00	—	84,000.00
43 Cheshire . . .	1,842	2.3	1,408,032	32,000.00	—	32,000.00
44 Dalton . . .	4,092	2.3	5,649,803	127,500.00	—	127,500.00
45 Sudbury . . .	1,394	2.2	2,134,860	48,000.00	—	48,000.00
46 Mattapoisett . . .	1,556	2.2	3,821,047	84,887.55	—	84,887.55
47 Edgartown . . .	1,235	2.2	3,417,736	75,750.00	—	75,750.00
48 Northborough . . .	1,968	2.2	2,104,324	46,600.00	—	46,600.00
49 East Longmeadow . . .	3,134	2.1	3,643,095	77,000.00	—	77,000.00
50 Brookfield . . .	1,401	2.1	1,373,747	29,000.00	—	29,000.00
51 Warren . . .	3,950	2.0	3,759,073	75,900.00	—	75,900.00
52 Sandwich . . .	1,479	2.0	2,573,325	51,000.00	—	51,000.00
53 West Brookfield . . .	1,314	2.0	1,399,476	27,500.00	—	27,500.00
54 Duxbury . . .	1,688	1.9	6,438,955	124,900.00	—	124,900.00
55 West Bridgewater . . .	3,121	1.9	3,178,015	61,135.00	—	61,135.00
56 Groton . . .	2,428	1.9	4,104,964	78,000.00	—	78,000.00
57 Plainville . . .	1,512	1.9	1,485,255	27,600.00	—	27,600.00
58 Ashland . . .	2,521	1.8	2,591,005	47,500.00	—	47,500.00
59 Acton . . .	2,387	1.8	3,652,120	66,500.00	—	66,500.00
60 Lunenburg . . .	1,875	1.8	2,259,235	40,200.00	—	40,200.00
61 East Bridgewater . . .	3,538	1.8	4,648,653	81,500.00	—	81,500.00
62 Hanover . . .	2,755	1.7	3,554,130	62,000.00	—	62,000.00
63 Billerica . . .	4,913	1.7	8,859,021	153,000.00	—	153,000.00
64 Manchester . . .	2,499	1.7	12,261,596	211,000.00	—	211,000.00
65 Chatham . . .	1,741	1.7	5,277,660	89,500.00	—	89,500.00
66 Williamstown . . .	4,006	1.7	7,242,888	121,000.00	—	121,000.00
67 Northfield . . .	1,821	1.7	2,021,506	33,500.00	—	33,500.00
68 Westport . . .	4,207	1.6	6,355,125	104,500.00	—	104,500.00
69 Ashby . . .	907	1.6	1,005,579	16,500.00	—	16,500.00
70 Plympton . . .	511	1.6	720,031	11,700.00	—	11,700.00
71 Charlton . . .	2,295	1.6	1,783,820	28,000.00	—	28,000.00
72 Richmond . . .	619	1.6	639,648	10,000.00	—	10,000.00
73 Millville . . .	2,366	1.5	1,435,535	22,100.00	—	22,100.00

TABLE III. — *Relation of Indebtedness to Valuation — 1928 — Continued.*

Towns. (Population under 5,000)	Popu- lation of 1925	Percent- age of Net Debt of Valua- tion	Valuation of 1928	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
74 West Stockbridge . . .	1,212	1.5	\$1,256,528	\$19,000.00	—	\$19,000.00
75 Kingston . . .	2,524	1.5	4,419,465	66,600.00	—	66,600.00
76 Stockbridge . . .	1,830	1.5	5,600,739	84,000.00	—	84,000.00
77 Douglas . . .	2,363	1.5	1,881,882	28,000.00	—	28,000.00
78 Stow . . .	1,185	1.5	1,655,484	24,600.00	—	24,600.00
79 Berkley . . .	1,118	1.5	956,290	14,000.00	—	14,000.00
80 Gill . . .	918	1.4	876,288	12,600.00	—	12,600.00
81 Seekonk . . .	4,191	1.4	4,601,740	66,000.00	—	66,000.00
82 Pepperell . . .	2,779	1.4	3,051,099	43,500.00	—	43,500.00
83 Ashburnham . . .	2,159	1.4	1,727,302	24,600.00	—	24,600.00
84 Norwell . . .	1,466	1.4	1,990,055	28,000.00	—	28,000.00
85 Swansea . . .	3,250	1.4	4,317,865	59,000.00	—	59,000.00
86 Marion . . .	1,271	1.3	4,754,898	62,960.00	—	62,960.00
87 Oak Bluffs . . .	1,314	1.3	3,863,531	50,750.00	—	50,750.00
88 Burlington . . .	1,431	1.3	2,438,317	32,000.00	—	32,000.00
89 Goshen . . .	251	1.3	376,132	4,750.00	—	4,750.00
90 Raynham . . .	2,128	1.3	1,874,078	23,500.00	—	23,500.00
91 Middleton . . .	1,667	1.2	1,719,035	21,000.00	—	21,000.00
92 Hull . . .	2,652	1.2	18,128,080	221,250.00	—	221,250.00
93 Tisbury . . .	1,431	1.2	6,024,750	73,235.00	—	73,235.00
94 Hadley . . .	2,888	1.2	2,941,910	34,500.00	—	34,500.00
95 Shirley . . .	2,394	1.2	2,091,652	24,200.00	—	24,200.00
96 West Boylston . . .	1,916	1.1	1,805,978	20,500.00	—	20,500.00
97 Cohasset . . .	2,913	1.1	10,414,659	118,000.00	—	118,000.00
98 Holliston . . .	2,812	1.1	3,528,499	39,569.00	—	39,569.00
99 Lee . . .	4,058	1.0	5,217,167	54,000.00	—	54,000.00
100 Weston . . .	2,906	1.0	8,526,609	88,000.00	—	88,000.00
101 Dunstable . . .	338	1.0	462,038	4,750.00	—	4,750.00
102 Williamsburg . . .	1,993	1.0	1,371,570	54,800.00	\$40,965.32	13,834.68
103 Ayer . . .	3,032	1.0	3,691,850	36,500.00	—	36,500.00
104 Whately . . .	1,229	1.0	1,122,579	11,000.00	—	11,000.00
105 Lynnfield . . .	1,331	1.0	3,313,297	32,000.00	—	32,000.00
106 Rowley . . .	1,408	0.9	1,423,329	13,380.00	—	13,380.00
107 Acushnet . . .	4,135	0.9	3,957,902	36,648.00	—	36,648.00
108 Tewksbury . . .	4,985	0.9	3,301,354	30,400.00	—	30,400.00
109 Wenham . . .	1,145	0.9	3,684,691	33,000.00	—	33,000.00
110 Upton . . .	1,988	0.9	1,356,983	12,000.00	—	12,000.00
111 Southborough . . .	2,053	0.9	3,237,627	27,600.00	—	27,600.00
112 Newbury . . .	1,432	0.8	2,231,965	18,849.94	—	18,849.94
113 Sutton . . .	2,174	0.8	1,858,614	15,400.00	—	15,400.00
114 Provincetown . . .	3,787	0.8	4,186,193	34,000.00	—	34,000.00
115 Merrimac . . .	2,349	0.8	1,989,220	16,000.00	—	16,000.00
116 Lincoln . . .	1,306	0.8	2,893,838	71,000.00	47,924.28	23,075.72
117 Brewster . . .	774	0.8	2,029,003	16,000.00	—	16,000.00
118 Savoy . . .	399	0.8	262,690	2,000.00	—	2,000.00
119 Bourne . . .	3,015	0.8	9,101,823	69,250.00	—	69,250.00
120 Freetown . . .	1,663	0.8	1,754,395	13,200.00	—	13,200.00
121 Princeton . . .	773	0.7	1,351,380	9,500.00	—	9,500.00
122 Carlisle . . .	510	0.7	790,309	5,500.00	—	5,500.00
123 Leyden . . .	270	0.7	291,791	2,000.00	—	2,000.00
124 Bellingham . . .	2,877	0.7	2,670,979	18,000.00	—	18,000.00
125 Salisbury . . .	1,820	0.6	3,098,705	19,700.00	—	19,700.00
126 Otis . . .	395	0.6	537,505	3,250.00	—	3,250.00
127 Essex . . .	1,403	0.6	1,569,247	9,000.00	—	9,000.00
128 Heath . . .	298	0.5	384,699	2,000.00	—	2,000.00
129 Scituate . . .	2,713	0.5	12,738,972	65,500.00	—	65,500.00
130 Buckland . . .	1,555	0.5	2,752,685	14,000.00	—	14,000.00
131 Dover . . .	1,044	0.5	3,650,294	18,000.00	—	18,000.00
132 Erving . . .	1,334	0.5	2,268,198	11,000.00	—	11,000.00
133 Sturbridge . . .	1,845	0.5	1,252,875	5,700.00	—	5,700.00
134 Hamilton . . .	2,018	0.4	5,755,954	24,500.00	—	24,500.00
135 Wayland . . .	2,255	0.4	5,247,197	21,000.00	—	21,000.00
136 Lanesborough . . .	1,181	0.4	1,147,277	4,580.00	—	4,580.00
137 North Reading . . .	1,689	0.4	2,207,641	8,750.00	—	8,750.00
138 Rehoboth . . .	2,332	0.4	2,136,879	8,000.00	—	8,000.00
139 Tyngsboro . . .	280	0.4	405,643	1,500.00	—	1,500.00
140 Charlemont . . .	820	0.4	1,097,621	4,000.00	—	4,000.00
141 Lancaster . . .	2,678	0.4	3,446,333	12,500.00	—	12,500.00
142 Becket . . .	778	0.4	833,746	3,000.00	—	3,000.00
143 Enfield . . .	749	0.3	741,980	2,500.00	—	2,500.00
144 Hatfield . . .	2,702	0.3	3,000,653	10,000.00	—	10,000.00
145 Halifax . . .	614	0.3	1,513,327	5,000.00	—	5,000.00
146 Leicester . . .	4,110	0.3	3,827,755	12,375.00	—	12,375.00
147 Pelham . . .	519	0.3	663,989	1,800.00	—	1,800.00
148 Hinsdale . . .	1,044	0.3	958,276	2,500.00	—	2,500.00
149 Townsend . . .	1,895	0.3	1,961,425	5,000.00	—	5,000.00
150 Pembroke . . .	1,480	0.3	2,794,140	7,000.00	—	7,000.00
151 Mashpee . . .	298	0.2	1,019,531	2,200.00	—	2,200.00
152 Georgetown . . .	1,888	0.2	1,866,284	4,000.00	—	4,000.00
153 Carver . . .	1,306	0.2	2,940,605	6,000.00	—	6,000.00
154 Harwich . . .	2,077	0.2	5,243,530	10,000.00	—	10,000.00
155 Westminster . . .	1,884	0.2	1,466,138	2,600.00	—	2,600.00



TABLE III. — *Relation of Indebtedness to Valuation — 1928 — Concluded.*

Towns. (Population under 5,000)	Popu- lation of 1925	Percent- age of Net Debt of Valua- tion	Valuation of 1928	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
156 Paxton . . .	591	0.2	\$856,649	\$1,500.00	—	\$1,500.00
157 Huntington . . .	1,543	0.2	1,108,265	1,900.00	—	1,900.00
158 West Newbury . . .	1,337	0.2	1,227,163	2,000.00	—	2,000.00
159 Lenox . . .	2,895	0.2	6,758,175	10,500.00	—	10,500.00
160 Yarmouth . . .	1,532	0.1	4,136,275	6,100.00	—	6,100.00
161 Hampden . . .	632	0.1	625,982	*900.00	—	900.00
162 Monterey . . .	348	0.1	711,425	1,000.00	—	1,000.00
163 Hardwick . . .	3,046	0.1	3,197,262	4,000.00	—	4,000.00
164 Harvard . . .	996	0.1	2,344,610	2,500.00	—	2,500.00
165 Lakeville . . .	1,439	0.1	1,414,619	1,500.00	—	1,500.00
166 Bernardston . . .	844	0.1	820,792	800.00	—	800.00
167 Boxford . . .	581	0.1	1,144,420	1,000.00	—	1,000.00
168 Norfolk . . .	1,213	0.1	1,740,237	1,300.00	—	1,300.00
169 Dighton . . .	3,208	0.1	4,167,755	3,000.00	—	3,000.00
170 Bolton . . .	891	0.1	1,141,458	800.00	—	800.00
171 Dana . . .	657	0.1	804,440	500.00	—	500.00
172 Sherborn . . .	929	1—	1,801,227	500.00	—	500.00
173 Westwood . . .	1,706	1—	4,314,089	1,000.00	—	1,000.00
<b>Totals . . .</b>	<b>360,568</b>	—	<b>\$558,388,487</b>	<b>\$10,885,239.49</b>	<b>\$107,355.53</b>	<b>\$10,777,883.96</b>

<sup>1</sup> Less than one-tenth of one per cent.

TABLE IV. — *Debt Transactions for 1928 Classified by Character of Obligation.*

NOTE. — The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of deepening Neponset River and Metropolitan assessments, or payments to counties on account of debt incurred for bridge purposes. For this reason the amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 142 to 263, under the section "Municipal Indebtedness." Refunding bonds for the current year were bonds issued for general purposes.

Towns. (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Tewksbury			\$92,000.00	—	—	\$6,400.00	—	\$92,000.00	—	—
Foxborough			180,000.00	—	—	28,000.00	—	190,000.00	—	—
Auburn			110,000.00	—	—	14,900.00	—	135,000.00	—	—
Billerica			150,000.00	—	—	18,000.00	\$99,000.00	150,000.00	—	—
Somerset			220,000.00	—	—	24,000.00	20,000.00	220,000.00	—	—
Blackstone			95,000.00	\$7,000.00	—	19,500.00	—	145,000.00	\$7,000.00	—
Falmouth			300,000.00	—	—	17,500.00	36,500.00	300,000.00	—	—
Dudley			60,000.00	—	—	5,000.00	4,000.00	60,000.00	—	—
Templeton			65,000.00	—	—	14,000.00	716.67	65,000.00	—	—
Westport			345,000.00	—	—	30,400.00	—	315,000.00	—	—
Seekonk			50,000.00	—	—	13,000.00	—	50,000.00	—	—
Acushnet			110,000.00	—	—	4,750.00	—	90,000.00	—	—
Leicester			137,000.00	—	—	1,875.00	—	135,000.00	—	—
Dalton			85,000.00	—	—	7,500.00	—	85,000.00	—	—
Lee			105,000.00	—	—	9,000.00	—	95,000.00	—	—
Oxford			120,000.00	—	—	9,700.00	—	125,000.00	—	—
Williamstown			150,000.00	—	\$421.20	18,000.00	—	150,000.00	—	\$2,439.35
Warren			70,000.00	—	—	6,000.00	—	100,000.00	—	—
Rockport			150,000.00	—	—	24,000.00	7,000.00	150,000.00	—	—
Medfield			60,000.00	—	—	7,000.00	3,000.00	60,000.00	—	—
Provincetown			30,000.00	—	—	1,200.00	5,000.00	30,000.00	—	—
Westford			105,000.00	—	—	6,500.00	—	105,000.00	—	—
East Bridgewater			155,000.00	—	—	2,500.00	7,000.00	170,000.00	—	—
Wilmington			135,000.00	50,000.00	—	10,000.00	—	115,000.00	50,000.00	—
Holden			45,000.00	—	—	13,000.00	9,500.00	45,000.00	—	—
Longmeadow			170,000.00	—	—	25,500.00	2,500.00	160,000.00	—	—
Barre			90,000.00	—	—	—	—	100,000.00	—	—
Holbrook			70,000.00	—	—	6,100.00	3,500.00	45,000.00	—	—
Svaneas			75,000.00	—	—	3,000.00	—	75,000.00	—	—
Wrentham			30,000.00	—	—	—	4,200.00	30,000.00	—	—
Dighton			60,000.00	—	—	1,000.00	—	60,000.00	—	—
Hopedale			25,000.00	—	—	7,000.00	—	25,000.00	—	—

TABLE IV. — Debt Transactions for 1928 Classified by Character of Obligation — Continued.

TOWNS. (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Nantucket	.	.	\$100,000.00	\$80,000.00	—	\$2,500.00	\$2,000.00	\$100,000.00	\$80,000.00	—
Medway	.	.	98,000.00	20,000.00	—	8,500.00	4,000.00	84,000.00	20,000.00	—
East Longmeadow	.	.	50,000.00	—	—	5,000.00	6,100.00	50,000.00	—	—
West Bridgewater	.	.	98,500.00	—	—	3,000.00	5,535.00	88,500.00	—	—
Sharon	.	.	110,000.00	—	—	6,000.00	3,300.00	190,000.00	—	—
Hardwick	.	.	143,000.00	—	—	2,500.00	—	98,000.00	—	—
North Brookfield	.	.	82,000.00	—	—	3,000.00	—	71,000.00	—	—
Ayer	.	\$11,000.00	62,000.00	—	—	4,250.00	5,000.00	60,000.00	—	—
Bourne	.	—	100,000.00	—	—	9,250.00	—	105,000.00	—	—
Deerfield	.	—	80,000.00	—	—	12,000.00	—	80,000.00	—	—
Cohasset	.	—	125,000.00	—	—	9,000.00	—	125,000.00	—	—
Weston	.	—	65,000.00	—	—	—	5,000.00	65,000.00	—	—
Belchertown	.	—	25,000.00	—	—	6,000.00	—	25,000.00	—	—
Lenox	.	—	80,000.00	—	—	4,000.00	—	80,000.00	—	—
Hadley	.	—	80,000.00	—	—	4,500.00	—	70,000.00	—	—
Bellingham	.	—	40,000.00	—	—	1,500.00	—	40,000.00	—	—
Wilbraham	.	—	95,000.00	10,000.00	—	3,000.00	4,000.00	88,300.00	10,000.00	—
Holliston	.	5,719.00	60,000.00	—	—	7,600.00	—	80,000.00	—	—
Pepperell	.	—	40,000.00	—	—	—	5,500.00	40,000.00	—	—
Norton	.	14,500.00	54,000.00	—	—	3,500.00	6,000.00	44,000.00	—	—
Hanover	.	—	87,500.00	—	—	8,000.00	—	100,000.00	—	—
Scituate	.	—	225,000.00	—	—	29,750.00	—	250,000.00	—	—
Hatfield	.	10,000.00	102,000.00	—	—	12,000.00	—	114,000.00	—	—
Lancaster	.	6,000.00	35,000.00	—	—	8,500.00	—	35,000.00	—	—
Hull	.	12,000.00	300,000.00	—	\$821.23	65,250.00	—	285,000.00	—	—
Hopkinton	.	—	56,000.00	14,000.00	—	4,000.00	3,000.00	61,000.00	14,000.00	—
Kingston	.	—	50,000.00	—	—	7,500.00	2,500.00	50,000.00	—	—
Ashland	.	20,000.00	45,000.00	—	—	—	—	—	—	—
Manchester	.	—	120,000.00	—	—	17,000.00	—	120,000.00	—	—
Groveland	.	10,000.00	40,000.00	—	—	7,250.00	3,500.00	30,000.00	—	—
Groton	.	—	111,000.00	—	—	20,000.00	—	96,000.00	—	—
Shirley	.	—	55,000.00	—	—	7,700.00	—	60,000.00	—	—
Acton	.	—	95,000.00	—	—	16,250.00	—	95,000.00	—	—
Millville	.	11,000.00	60,000.00	—	—	19,950.00	—	63,000.00	—	—
Douglas	.	—	32,000.00	—	—	2,000.00	2,000.00	32,000.00	—	—
Avon	.	—	80,000.00	—	—	—	—	50,000.00	—	—

Merrimac	.	.	.	.	.	.	.	.	.	40,000.00	7,000.00	3,500.00	40,000.00	—	—
Rehoboth	.	.	.	.	.	.	.	.	.	55,000.00	2,000.00	—	40,000.00	—	—
Charlton	.	.	.	.	.	.	.	.	.	55,000.00	2,000.00	—	50,000.00	—	—
Wayland	.	.	.	.	.	.	.	.	.	90,000.00	6,750.00	500.00	100,000.00	4,200.00	—
Rutland	.	.	.	.	.	.	.	.	.	38,000.00	3,000.00	3,000.00	42,000.00	8,000.00	—
Sutton	.	.	.	.	.	.	.	.	.	25,000.00	14,000.00	—	25,000.00	—	—
Hanson	.	.	.	.	.	.	.	.	.	34,000.00	3,000.00	1,000.00	55,000.00	—	—
Ashburnham	.	.	.	.	.	.	.	.	.	62,000.00	6,600.00	7,800.00	62,000.00	—	—
Raynham	.	.	.	.	.	.	.	.	.	55,000.00	3,500.00	—	55,000.00	—	—
Harwich	.	.	.	.	.	.	.	.	.	40,000.00	5,000.00	—	40,000.00	18,000.00	—
Southborough	.	.	.	.	.	.	.	.	.	40,000.00	13,200.00	—	40,000.00	—	—
Hamilton	.	.	.	.	.	.	.	.	.	105,000.00	5,000.00	—	100,000.00	—	—
Williamsburg	.	.	.	.	.	.	.	.	.	42,000.00	1,000.00	800.00	51,000.00	—	—
Upton	.	.	.	.	.	.	.	.	.	20,000.00	15,000.00	—	30,000.00	—	—
Northborough	.	.	.	.	.	.	.	.	.	20,000.00	9,000.00	3,000.00	20,000.00	—	—
West Boylston	.	.	.	.	.	.	.	.	.	10,000.00	5,800.00	—	10,000.00	—	—
Townsend	.	.	.	.	.	.	.	.	.	50,000.00	9,395.00	—	41,000.00	7,000.00	\$523.27
Georgetown	.	.	.	.	.	.	.	.	.	7,000.00	3,275.00	1,000.00	7,000.00	—	—
Westminster	.	.	.	.	.	.	.	.	.	45,000.00	1,500.00	—	45,000.00	—	—
Lunenburg	.	.	.	.	.	.	.	.	.	14,000.00	4,600.00	—	14,000.00	—	—
Sturbridge	.	.	.	.	.	.	.	.	.	30,000.00	500.00	—	25,000.00	—	—
Cheshire	.	.	.	.	.	.	.	.	.	30,000.00	6,200.00	—	30,000.00	—	—
Stockbridge	.	.	.	.	.	.	.	.	.	80,000.00	11,500.00	3,000.00	70,000.00	—	—
Northfield	.	.	.	.	.	.	.	.	.	25,000.00	5,500.00	—	25,000.00	—	—
Salisbury	.	.	.	.	.	.	.	.	.	75,000.00	7,600.00	—	75,000.00	—	—
Mills	.	.	.	.	.	.	.	.	.	50,000.00	7,900.00	5,400.00	50,000.00	—	—
Marshfield	.	.	.	.	.	.	.	.	.	70,000.00	9,000.00	—	70,000.00	—	—
Dennis	.	.	.	.	.	.	.	.	.	20,000.00	500.00	—	20,000.00	—	—
Chatham	.	.	.	.	.	.	.	.	.	55,000.00	8,700.00	—	85,000.00	—	—
Westwood	.	.	.	.	.	.	.	.	.	50,000.00	1,000.00	—	50,000.00	24,000.00	—
North Reading	.	.	.	.	.	.	.	.	.	30,000.00	3,750.00	—	50,000.00	—	—
Duxbury	.	.	.	.	.	.	.	.	.	160,000.00	16,200.00	—	150,000.00	—	—
Middleton	.	.	.	.	.	.	.	.	.	40,000.00	3,000.00	1,000.00	35,000.00	—	85.84
Freetown	.	.	.	.	.	.	.	.	.	59,900.00	2,900.00	—	44,900.00	—	—
Nahant	.	.	.	.	.	.	.	.	.	60,000.00	4,000.00	5,000.00	60,000.00	—	—
Sheffield	.	.	.	.	.	.	.	.	.	10,000.00	—	—	10,000.00	—	—
Colrain	.	.	.	.	.	.	.	.	.	15,000.00	—	—	15,000.00	—	—
Martinsborough	.	.	.	.	.	.	.	.	.	98,000.00	4,904.19	7,600.00	96,000.00	—	—
Buckland	.	.	.	.	.	.	.	.	.	15,000.00	2,000.00	—	15,000.00	6,000.00	—
Huntington	.	.	.	.	.	.	.	.	.	35,000.00	1,700.00	—	37,000.00	—	—



TABLE IV. — Debt Transactions for 1928 Classified by Character of Obligation — Continued.

Towns. (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Shelburne	.	.	\$22,000.00	—	—	—	—	\$22,000.00	—	—
Yarmouth	.	.	50,000.00	—	—	\$5,400.00	—	69,000.00	—	—
Sterling	.	.	30,000.00	—	—	—	\$1,000.00	30,000.00	—	—
Bedford	.	.	60,000.00	—	—	8,000.00	4,400.00	60,000.00	—	—
Chester	.	.	50,000.00	\$10,000.00	—	6,950.00	2,000.00	60,000.00	—	—
Plainville	.	.	40,000.00	—	\$2,370.88	2,000.00	1,400.00	60,000.00	—	\$1,523.94
Pembroke	.	.	50,000.00	—	—	9,000.00	—	50,000.00	—	—
Sandwich	.	.	50,000.00	—	—	9,000.00	—	50,000.00	—	—
Norwell	.	.	60,000.00	—	—	2,500.00	—	60,000.00	—	—
Lakeville	.	.	20,000.00	10,000.00	—	4,500.00	—	20,000.00	\$10,000.00	—
Newbury	.	.	42,000.00	—	—	2,000.00	—	39,000.00	—	—
Burlington	.	.	60,000.00	—	—	3,000.00	—	55,000.00	—	—
Tisbury	.	.	—	—	—	805.00	7,000.00	—	—	—
Littleton	.	.	40,000.00	—	—	3,250.00	3,000.00	40,000.00	—	—
Rowley	.	.	23,400.00	—	—	1,770.00	400.00	23,400.00	—	—
Essex	.	.	28,000.00	—	—	2,500.00	—	30,000.00	—	—
Brookfield	.	.	—	—	—	—	—	—	—	—
Russell	.	.	25,000.00	—	—	4,550.00	1,000.00	30,000.00	—	—
Sudbury	.	.	91,000.00	—	—	7,300.00	3,800.00	95,000.00	—	—
West Newbury	.	.	40,000.00	—	—	5,000.00	—	43,000.00	—	—
Erving	.	.	47,000.00	5,000.00	—	2,500.00	—	39,500.00	5,000.00	—
Lynnfield	.	.	15,000.00	—	57.00	4,000.00	—	15,000.00	—	—
Oak Bluffs	.	.	60,000.00	—	—	5,000.00	—	60,000.00	—	—
West Brookfield	.	.	60,000.00	—	—	10,550.00	—	60,000.00	—	—
Carver	.	.	40,000.00	—	—	1,500.00	1,500.00	40,000.00	—	—
Lincoln	.	.	30,000.00	—	—	2,000.00	—	30,000.00	—	—
Sunderland	.	.	65,000.00	—	—	2,000.00	5,000.00	60,000.00	—	215.39
Marion	.	.	20,000.00	—	—	3,250.00	—	20,000.00	—	—
Southwick	.	.	40,000.00	—	—	2,500.00	12,242.50	40,000.00	—	—
Edgartown	.	.	20,000.00	—	—	1,000.00	2,800.00	30,000.00	—	—
Whately	.	.	18,000.00	—	—	7,625.00	—	18,000.00	—	—
Clarksburg	.	.	48,000.00	—	1,518.53	3,000.00	—	47,000.00	—	—
Norfolk	.	.	27,000.00	—	—	11,000.00	—	27,000.00	—	—
West Stockbridge	.	.	60,000.00	—	—	1,300.00	—	68,440.00	—	—
Stow	.	.	44,000.00	—	—	2,000.00	—	35,000.00	—	—
Lanesborough	.	.	30,000.00	—	—	3,000.00	—	40,000.00	—	—
	.	.	22,000.00	—	—	1,472.50	—	20,000.00	—	—

Wenham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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TABLE IV. — Debt Transactions for 1923 Classified by Character of Obligation — Concluded.

Towns. (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Boxford . . . . .	—	—	\$15,000.00	—	—	\$1,000.00	—	\$15,000.00	—	—
Oakham . . . . .	—	—	8,000.00	—	—	—	\$1,000.00	8,000.00	—	—
New Salem . . . . .	—	—	—	—	—	—	—	—	—	—
Felham . . . . .	—	—	9,000.00	—	—	300.00	—	13,500.00	—	—
Plympton . . . . .	—	—	17,000.00	—	—	3,900.00	—	19,000.00	—	—
Carlisle . . . . .	\$5,000.00	—	27,000.00	—	\$96.77	1,500.00	—	26,000.00	—	—
Hancock . . . . .	4,000.00	—	7,500.00	—	—	—	—	7,500.00	—	—
Cumington . . . . .	—	—	5,000.00	—	—	700.00	—	5,000.00	—	—
Truro . . . . .	—	—	10,000.00	—	—	—	—	14,000.00	—	—
Eastham . . . . .	—	—	8,000.00	—	—	—	—	8,000.00	—	—
Sandisfield . . . . .	—	—	10,000.00	—	—	—	—	10,000.00	—	—
Egremont . . . . .	—	—	10,000.00	—	—	—	—	10,000.00	—	—
Greenwich . . . . .	—	—	5,000.00	—	323.57	—	—	5,000.00	—	—
Chesterfield . . . . .	—	—	12,000.00	\$12,500.00	—	1,000.00	600.00	14,000.00	\$12,500.00	—
Blandford . . . . .	4,500.00	—	9,000.00	—	—	—	—	9,000.00	—	—
Wales . . . . .	—	—	—	—	—	—	—	—	—	—
Worthington . . . . .	—	—	10,000.00	—	—	—	—	12,000.00	—	—
New Braintree . . . . .	—	—	13,200.00	—	—	—	—	13,700.00	—	—
Savoy . . . . .	2,000.00	—	11,000.00	—	—	3,500.00	—	8,900.00	—	—
Wendell . . . . .	—	—	5,000.00	—	—	—	—	5,000.00	—	—
Otis . . . . .	—	—	10,000.00	—	—	2,000.00	—	7,000.00	—	—
Windsor . . . . .	—	—	8,000.00	—	—	—	—	8,000.00	—	—
Phillipston . . . . .	—	—	12,000.00	—	134.04	—	—	12,000.00	—	—
Warwick . . . . .	—	—	6,000.00	—	—	—	—	6,000.00	—	—
Florida . . . . .	—	—	20,000.00	—	—	—	—	20,000.00	—	—
Hawley . . . . .	—	—	3,000.00	—	—	1,600.00	—	3,000.00	—	—
Monterey . . . . .	1,600.00	—	5,000.00	—	—	200.00	—	5,000.00	—	—
Dunstable . . . . .	—	—	17,000.00	—	—	—	250.00	18,580.00	—	—
Westhampton . . . . .	—	—	3,000.00	—	—	—	—	3,000.00	—	—
Boxborough . . . . .	—	—	7,500.00	3,000.00	—	—	—	17,000.00	3,000.00	—
West Tisbury . . . . .	—	—	4,000.00	—	—	—	—	4,000.00	—	\$61.00
Heath . . . . .	2,000.00	—	6,000.00	—	—	—	—	5,000.00	—	—
Mashpee . . . . .	1,200.00	—	27,500.00	—	—	400.00	—	25,500.00	—	—
Rowe . . . . .	—	—	9,000.00	—	—	—	—	9,000.00	—	—
Plainfield . . . . .	—	—	10,000.00	—	—	—	—	14,200.00	—	—
Tyringham . . . . .	—	—	11,500.00	—	—	500.00	—	13,500.00	—	—

	1890	1891	1892	1893	1894	1895	1896	1897	1898	1899	1900	Total
Leyden	-	-	-	-	-	6,000.00	-	-	-	-	500.00	6,000.00
Goshen	-	-	-	-	-	10,000.00	-	-	-	-	750.00	10,000.00
Chilmark	-	-	-	-	-	3,500.00	-	-	-	-	-	3,500.00
Washington	-	-	-	-	-	7,000.00	-	-	-	-	-	7,000.00
Prescott	-	-	-	-	-	2,500.00	-	-	-	-	-	2,500.00
Middlefield	-	-	-	-	-	8,000.00	-	-	-	-	1,000.00	8,000.00
Alford	-	-	-	-	-	4,500.00	-	-	-	-	-	4,500.00
Shutesbury	-	-	-	-	-	-	-	-	-	-	-	-
Montgomery	-	-	-	-	-	4,000.00	-	-	-	-	-	4,000.00
Gay Head	-	-	-	-	-	2,000.00	-	-	-	-	-	2,000.00
Tolland	-	-	-	-	-	3,000.00	-	-	-	-	-	3,000.00
Monroe	-	-	-	-	-	-	-	-	-	-	-	-
Gesnoold	-	-	-	-	-	-	-	-	-	-	-	-
Holland	-	-	-	-	-	4,500.00	-	-	-	-	-	4,500.00
Peru	-	-	-	-	-	300.00	-	-	-	-	300.00	4,000.00
New Ashford	-	-	-	-	-	1,300.00	-	-	-	-	-	1,010.00
Mount Washington	-	-	-	-	-	-	-	-	-	-	-	-
237 Towns	\$1,408,469.00	\$370,500.00	\$11,376,020.00	\$324,700.00	\$6,545.32	\$1,120,071.69	\$364,619.17	\$11,490,830.00	\$311,700.00	\$12,488.04		



TABLE V. — *Sinking and Loan Fund Payments to the State — 1928.*

Towns. (Population under 5,000)	AGGREGATES	Deepening Neponset River	METROPOLITAN			
			Totals	Sewer	Park	Water
Sharon . . . . .	\$453.79	\$453.79	—	—	—	—
Cohasset . . . . .	11.40	—	\$11.40	—	\$11.40	—
Weston . . . . .	397.16	—	397.16	—	397.16	—
Hull . . . . .	809.95	—	809.95	—	809.95	—
Westwood . . . . .	749.18	562.70	186.48	—	186.48	—
Nahant . . . . .	666.95	—	666.95	—	231.78	\$435.17
Dever . . . . .	160.75	—	160.75	—	160.75	—
<b>Totals . . . . .</b>	<b>\$3,249.18</b>	<b>\$1,016.49</b>	<b>\$2,232.69</b>	<b>—</b>	<b>\$1,797.52</b>	<b>\$435.17</b>

The following towns under 5,000 population made no sinking and loan fund payments to the State on account of deepening Neponset River and Metropolitan sewer, park and water systems:—

Acton	Egremont	Mattapoisett	Savoy
Acushnet	Enfield	Medfield	Scituate
Alford	Erving	Medway	Seekonk
Ashburnham	Essex	Mendon	Sheffield
Ashby	Falmouth	Merrimac	Shelburne
Ashfield	Florida	Middlefield	Sherborn
Ashland	Foxborough	Middleton	Shirley
Auburn	Freetown	Millis	Shutesbury
Avon	Gay Head	Millville	Somerset
Ayer	Georgetown	Monroe	Southampton
Barre	Gill	Monterey	Southborough
Becket	Goshen	Montgomery	Southwick
Bedford	Gosnold	Mount Washington	Sterling
Belchertown	Granby	Nantucket	Stockbridge
Bellingham	Granville	New Ashford	Stow
Berkley	Greenwich	New Braintree	Sturbridge
Berlin	Groton	Newbury	Sudbury
Bernardston	Groveland	New Marlborough	Sunderland
Billerica	Hadley	New Salem	Sutton
Blackstone	Halifax	Norfolk	Swansea
Blandford	Hamilton	Northborough	Templeton
Bolton	Hampden	North Brookfield	Tewksbury
Bourne	Hancock	Northfield	Tisbury
Boxborough	Hanover	North Reading	Tolland
Boxford	Hanson	Norton	Topsfield
Boylston	Hardwick	Norwell	Townsend
Brewster	Harvard	Oak Bluffs	Truro
Brimfield	Harwich	Oakham	Tyngsborough
Brookfield	Hatfield	Orleans	Tyringham
Buckland	Hawley	Otis	Upton
Burlington	Heath	Oxford	Wales
Carlisle	Hinsdale	Paxton	Warren
Carver	Holbrook	Pelham	Warwick
Charlemont	Holden	Pembroke	Washington
Charlton	Holland	Pepperell	Wayland
Chatham	Holliston	Peru	Wellfleet
Cheshire	Hopedale	Petersham	Wendell
Chester	Hopkinton	Phillipston	Wenham
Chesterfield	Hubbardston	Plainfield	West Boylston
Chilmark	Huntington	Plainville	West Bridgewater
Clarksburg	Kingston	Plympton	West Brookfield
Colrain	Lakeville	Prescott	Westford
Conway	Lancaster	Princeton	Westhampton
Cummington	Lanesborough	Provincetown	Westminster
Dalton	Lee	Raynham	West Newbury
Dana	Leicester	Rehoboth	Westport
Deerfield	Lenox	Richmond	West Stockbridge
Dennis	Leverett	Rochester	West Tisbury
Dighton	Leyden	Rockport	Whately
Douglas	Lincoln	Rowe	Wilbraham
Dudley	Littleton	Rowley	Williamsburg
Dunstable	Longmeadow	Royalston	Williamstown
Duxbury	Lunenburg	Russell	Wilmington
East Bridgewater	Lynnfield	Rutland	Windsor
East Brookfield	Manchester	Salisbury	Worthington
Eastham	Marion	Sandisfield	Wrentham
East Longmeadow	Marshfield	Sandwich	Yarmouth
Edgartown	Mashpee		

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1928.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Tewksbury . . .	\$6,400.00	\$6,400.00	—	—	100.0	—	—
Foxborough . . .	28,000.00	28,000.00	—	—	100.0	—	—
Auburn . . .	14,900.00	14,900.00	—	—	100.0	—	—
Billerica . . .	27,000.00	27,000.00	—	—	100.0	—	—
Somerset . . .	44,000.00	44,000.00	—	—	100.0	—	—
Blackstone . . .	9,500.00	9,500.00	—	—	100.0	—	—
Falmouth . . .	54,000.00	54,000.00	—	—	100.0	—	—
Dudley . . .	8,600.00	8,600.00	—	—	100.0	—	—
Templeton . . .	14,716.67	14,716.67	—	—	100.0	—	—
Westport . . .	30,400.00	30,400.00	—	—	100.0	—	—
Seekonk . . .	13,000.00	13,000.00	—	—	100.0	—	—
Acushnet . . .	4,750.00	4,750.00	—	—	100.0	—	—
Leicester . . .	1,875.00	1,875.00	—	—	100.0	—	—
Dalton . . .	7,500.00	7,500.00	—	—	100.0	—	—
Lee . . .	9,000.00	9,000.00	—	—	100.0	—	—
Oxford . . .	9,700.00	9,700.00	—	—	100.0	—	—
Williamstown . . .	18,000.00	18,000.00	—	—	100.0	—	—
Warren . . .	6,000.00	6,000.00	—	—	100.0	—	—
Rockport . . .	29,000.00	29,000.00	—	—	100.0	—	—
Medfield . . .	10,000.00	10,000.00	—	—	100.0	—	—
Provincetown . . .	6,200.00	6,200.00	—	—	100.0	—	—
Westford . . .	6,500.00	6,500.00	—	—	100.0	—	—
East Bridgewater . . .	9,500.00	9,500.00	—	—	100.0	—	—
Wilmington . . .	10,000.00	10,000.00	—	—	100.0	—	—
Holden . . .	22,500.00	22,500.00	—	—	100.0	—	—
Longmeadow . . .	28,000.00	28,000.00	—	—	100.0	—	—
Holbrook . . .	9,600.00	9,600.00	—	—	100.0	—	—
Swansea . . .	3,000.00	3,000.00	—	—	100.0	—	—
Wrentham . . .	4,200.00	4,200.00	—	—	100.0	—	—
Dighton . . .	1,000.00	1,000.00	—	—	100.0	—	—
Hopedale . . .	7,000.00	7,000.00	—	—	100.0	—	—
Nantucket . . .	4,500.00	4,500.00	—	—	100.0	—	—
Medway . . .	12,500.00	12,500.00	—	—	100.0	—	—
East Longmeadow . . .	11,100.00	11,100.00	—	—	100.0	—	—
West Bridgewater . . .	8,535.00	8,535.00	—	—	100.0	—	—
Sharon . . .	9,753.79	9,300.00	—	\$453.79	95.3	—	4.7
Hardwick . . .	2,500.00	2,500.00	—	—	100.0	—	—
North Brookfield . . .	3,000.00	3,000.00	—	—	100.0	—	—
Ayer . . .	9,250.00	9,250.00	—	—	100.0	—	—
Bourne . . .	9,250.00	9,250.00	—	—	100.0	—	—
Deerfield . . .	12,000.00	12,000.00	—	—	100.0	—	—
Cohasset . . .	9,011.40	9,000.00	—	11.40	99.9	—	0.1
Weston . . .	5,397.16	5,000.00	—	397.16	92.6	—	7.4
Belchertown . . .	6,000.00	6,000.00	—	—	100.0	—	—
Lenox . . .	4,000.00	4,000.00	—	—	100.0	—	—
Hadley . . .	8,340.00	8,340.00	—	—	100.0	—	—
Bellingham . . .	1,500.00	1,500.00	—	—	100.0	—	—
Wilbraham . . .	7,000.00	7,000.00	—	—	100.0	—	—
Holliston . . .	7,600.00	7,600.00	—	—	100.0	—	—
Pepperell . . .	5,000.00	5,000.00	—	—	100.0	—	—
Norton . . .	9,500.00	9,500.00	—	—	100.0	—	—
Hanover . . .	8,000.00	8,000.00	—	—	100.0	—	—
Scituate . . .	29,750.00	29,750.00	—	—	100.0	—	—
Hatfield . . .	12,000.00	12,000.00	—	—	100.0	—	—
Lancaster . . .	8,500.00	8,500.00	—	—	100.0	—	—
Hull . . .	66,059.95	65,250.00	—	809.95	98.8	—	1.2
Hopkinton . . .	7,400.00	7,000.00	\$400.00	—	94.6	5.4	—
Kingston . . .	12,500.00	12,500.00	—	—	100.0	—	—
Ashland . . .	2,500.00	2,500.00	—	—	100.0	—	—
Manchester . . .	17,000.00	17,000.00	—	—	100.0	—	—
Groveland . . .	10,407.37	10,407.37	—	—	100.0	—	—
Groton . . .	20,000.00	20,000.00	—	—	100.0	—	—
Shirley . . .	7,700.00	7,700.00	—	—	100.0	—	—
Acton . . .	16,250.00	16,250.00	—	—	100.0	—	—
Millville . . .	10,950.00	10,950.00	—	—	100.0	—	—
Douglas . . .	4,000.00	4,000.00	—	—	100.0	—	—
Merrimac . . .	10,500.00	10,500.00	—	—	100.0	—	—
Rehoboth . . .	2,000.00	2,000.00	—	—	100.0	—	—
Charlton . . .	—	—	—	—	—	—	—
Wayland . . .	7,250.00	7,250.00	—	—	100.0	—	—
Rutland . . .	6,000.00	6,000.00	—	—	100.0	—	—
Sutton . . .	3,600.00	3,600.00	—	—	100.0	—	—
Hanson . . .	4,000.00	4,000.00	—	—	100.0	—	—
Ashburnham . . .	14,400.00	14,400.00	—	—	100.0	—	—
Raynham . . .	3,500.00	3,500.00	—	—	100.0	—	—
Harwich . . .	5,000.00	5,000.00	—	—	100.0	—	—

<sup>1</sup> Serial loans amounting to \$400 were paid from offsets to outlays.<sup>2</sup> Serial loans amounting to \$2,000 were paid from offsets to outlays.<sup>3</sup> Includes \$3,840 paid Hampshire County on account of Connecticut River Bridge.<sup>4</sup> Serial loans amounting to \$500 were paid from balance of proceeds of sale of electric light plant.<sup>5</sup> Serial loans amounting to \$342.63 were paid from offsets to outlays.<sup>6</sup> Serial loans amounting to \$2,000 were paid from proceeds of sale of town farm.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1928 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Southborough . . .	\$13,200.00	\$13,200.00	—	—	100.0	—	—
Hamilton . . .	5,000.00	5,000.00	—	—	100.0	—	—
Williamsburg . . .	2,800.00	1,800.00	\$1,000.00	—	64.3	35.7	—
Upton . . .	3,000.00	3,000.00	—	—	100.0	—	—
Northborough . . .	12,000.00	12,000.00	—	—	100.0	—	—
West Boylston . . .	5,800.00	5,800.00	—	—	100.0	—	—
Townsend . . .	9,395.00	9,395.00	—	—	100.0	—	—
Georgetown . . .	4,275.00	4,275.00	—	—	100.0	—	—
Westminster . . .	1,500.00	1,500.00	—	—	100.0	—	—
Lunenburg . . .	4,600.00	4,600.00	—	—	100.0	—	—
Sturbridge . . .	500.00	500.00	—	—	100.0	—	—
Cheshire . . .	6,200.00	6,200.00	—	—	100.0	—	—
Stockbridge . . .	14,500.00	14,500.00	—	—	100.0	—	—
Northfield . . .	5,500.00	5,500.00	—	—	100.0	—	—
Salisbury . . .	7,600.00	7,600.00	—	—	100.0	—	—
Millis . . .	13,300.00	13,300.00	—	—	100.0	—	—
Marshfield . . .	9,000.00	9,000.00	—	—	100.0	—	—
Dennis . . .	500.00	500.00	—	—	100.0	—	—
Chatham . . .	8,700.00	8,700.00	—	—	100.0	—	—
Westwood . . .	1,749.18	1,000.00	—	\$749.18	57.2	—	42.8
North Reading . . .	3,750.00	3,750.00	—	—	100.0	—	—
Duxbury . . .	16,200.00	16,200.00	—	—	100.0	—	—
Middleton . . .	4,000.00	4,000.00	—	—	100.0	—	—
Freetown . . .	2,900.00	2,900.00	—	—	100.0	—	—
Nahant . . .	9,666.95	9,000.00	—	666.95	93.1	—	6.9
Mattapoisett . . .	12,504.19	12,504.19	—	—	100.0	—	—
Buckland . . .	2,000.00	2,000.00	—	—	100.0	—	—
Huntington . . .	1,700.00	1,700.00	—	—	100.0	—	—
Yarmouth . . .	5,400.00	5,400.00	—	—	100.0	—	—
Sterling . . .	1,000.00	1,000.00	—	—	100.0	—	—
Bedford . . .	12,400.00	12,400.00	—	—	100.0	—	—
Chester . . .	8,950.00	8,950.00	—	—	100.0	—	—
Plainville . . .	3,400.00	3,400.00	—	—	100.0	—	—
Pembroke . . .	9,000.00	9,000.00	—	—	100.0	—	—
Sandwich . . .	9,000.00	9,000.00	—	—	100.0	—	—
Norwell . . .	2,500.00	2,500.00	—	—	100.0	—	—
Lakeville . . .	4,500.00	4,500.00	—	—	100.0	—	—
Newbury . . .	2,000.00	2,000.00	—	—	100.0	—	—
Burlington . . .	3,000.00	3,000.00	—	—	100.0	—	—
Tisbury . . .	7,805.00	7,805.00	—	—	100.0	—	—
Littleton . . .	6,250.00	6,250.00	—	—	100.0	—	—
Rowley . . .	1,420.00	<sup>1</sup> 1,420.00	—	—	100.0	—	—
Essex . . .	2,000.00	<sup>2</sup> 2,000.00	—	—	100.0	—	—
Brookfield . . .	5,550.00	5,550.00	—	—	100.0	—	—
Russell . . .	11,100.00	11,100.00	—	—	100.0	—	—
Sudbury . . .	5,000.00	5,000.00	—	—	100.0	—	—
West Newbury . . .	2,500.00	2,500.00	—	—	100.0	—	—
Erving . . .	4,000.00	4,000.00	—	—	100.0	—	—
Lynnfield . . .	5,000.00	5,000.00	—	—	100.0	—	—
Oak Bluffs . . .	10,550.00	10,550.00	—	—	100.0	—	—
West Brookfield . . .	3,000.00	3,000.00	—	—	100.0	—	—
Carver . . .	2,000.00	2,000.00	—	—	100.0	—	—
Lincoln . . .	5,827.00	5,000.00	827.00	—	85.8	14.2	—
Sunderland . . .	3,250.00	3,250.00	—	—	100.0	—	—
Marion . . .	14,742.50	14,742.50	—	—	100.0	—	—
Southwick . . .	3,800.00	3,800.00	—	—	100.0	—	—
Edgartown . . .	7,500.00	<sup>3</sup> 7,500.00	—	—	100.0	—	—
Whately . . .	3,000.00	3,000.00	—	—	100.0	—	—
Clarksburg . . .	2,000.00	2,000.00	—	—	100.0	—	—
Norfolk . . .	1,300.00	1,300.00	—	—	100.0	—	—
West Stockbridge . . .	2,000.00	2,000.00	—	—	100.0	—	—
Stow . . .	3,000.00	3,000.00	—	—	100.0	—	—
Lanesborough . . .	1,472.50	1,472.50	—	—	100.0	—	—
Wenham . . .	6,000.00	<sup>4</sup> 6,000.00	—	—	100.0	—	—
Berkley . . .	2,000.00	2,000.00	—	—	100.0	—	—
Dover . . .	6,160.75	6,000.00	—	160.75	97.4	—	2.6
Hinsdale . . .	5,000.00	5,000.00	—	—	100.0	—	—
Mendon . . .	3,000.00	3,000.00	—	—	100.0	—	—
Harvard . . .	8,500.00	8,500.00	—	—	100.0	—	—
Boylston . . .	14,800.00	14,800.00	—	—	100.0	—	—
Sherborn . . .	1,550.00	1,550.00	—	—	100.0	—	—

<sup>1</sup> Serial loans amounting to \$750 were paid from offsets to outlays.<sup>2</sup> Serial loans amounting to \$500 were paid from offsets to outlays.<sup>3</sup> Serial loans amounting to \$125 were paid from offsets to outlays.<sup>4</sup> Serial loans amounting to \$1,000 were paid from offsets to outlays.

TABLE VI. — *Method, of Meeting Debt Requirements from Taxation — 1928 —*  
Concluded.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Gill . . . . .	\$1,800.00	\$1,800.00	—	—	100.0	—	—
Topsfield . . . . .	4,000.00	4,000.00	—	—	100.0	—	—
Ashby . . . . .	1,200.00	1,200.00	—	—	100.0	—	—
Bernardston . . . . .	1,000.00	1,000.00	—	—	100.0	—	—
Charlemont . . . . .	1,000.00	1,000.00	—	—	100.0	—	—
Bolton . . . . .	200.00	200.00	—	—	100.0	—	—
Wellfleet . . . . .	500.00	500.00	—	—	100.0	—	—
Becket . . . . .	1,500.00	1,500.00	—	—	100.0	—	—
Brewster . . . . .	2,000.00	2,000.00	—	—	100.0	—	—
Princeton . . . . .	4,300.00	4,300.00	—	—	100.0	—	—
Enfield . . . . .	1,000.00	1,000.00	—	—	100.0	—	—
Dana . . . . .	1,425.00	<sup>1</sup> 1,425.00	—	—	100.0	—	—
Hampden . . . . .	450.00	450.00	—	—	100.0	—	—
Richmond . . . . .	1,000.00	1,000.00	—	—	100.0	—	—
Halifax . . . . .	1,000.00	1,000.00	—	—	100.0	—	—
Granville . . . . .	1,950.00	1,950.00	—	—	100.0	—	—
Paxton . . . . .	500.00	500.00	—	—	100.0	—	—
Boxford . . . . .	1,000.00	1,000.00	—	—	100.0	—	—
Oakham . . . . .	1,000.00	1,000.00	—	—	100.0	—	—
Pelham . . . . .	300.00	300.00	—	—	100.0	—	—
Plympton . . . . .	3,900.00	3,900.00	—	—	100.0	—	—
Carlisle . . . . .	1,500.00	1,500.00	—	—	100.0	—	—
Cummington . . . . .	700.00	700.00	—	—	100.0	—	—
Blandford . . . . .	1,600.00	1,600.00	—	—	100.0	—	—
Savoy . . . . .	1,500.00	1,500.00	—	—	100.0	—	—
Otis . . . . .	2,000.00	2,000.00	—	—	100.0	—	—
Hawley . . . . .	1,600.00	1,600.00	—	—	100.0	—	—
Monterey . . . . .	200.00	200.00	—	—	100.0	—	—
Dunstable . . . . .	250.00	250.00	—	—	100.0	—	—
Mashpee . . . . .	400.00	400.00	—	—	100.0	—	—
Tyringham . . . . .	500.00	500.00	—	—	100.0	—	—
Leyden . . . . .	500.00	500.00	—	—	100.0	—	—
Goshen . . . . .	750.00	750.00	—	—	100.0	—	—
Middlefield . . . . .	1,000.00	1,000.00	—	—	100.0	—	—
Peru . . . . .	300.00	300.00	—	—	100.0	—	—
<b>Totals</b>	<b>\$1,336,739.41</b>	<b>\$1,331,263.23</b>	<b>\$2,227.00</b>	<b>\$3,249.18</b>	<b>99.6</b>	<b>0.2</b>	<b>0.2</b>

<sup>1</sup> Serial loans amounting to \$5,250 were paid from proceeds of sale of electric light plant.

The following towns showed no payments on account of funded or fixed debt:—

Alford	Conway	Heath	New Salem	Sheffield	Wendell
Ashfield	East Brookfield	Holland	Orleans	Shelburne	Westhampton
Avon	Eastham	Hubbardston	Petersham	Shutesbury	West Tisbury
Barre	Egremont	Leverett	Phillipston	Southampton	Windsor
Berlin	Florida	Monroe	Plainfield	Tolland	Worthington
Boxborough	Gay Head	Montgomery	Prescott	Truro	
Brimfield	Gosnold	Mount Washington	Rochester	Tyngsborough	
Chesterfield	Granby	New Ashford	Rowe	Wales	
Chilmark	Greenwich	New Braintree	Royalston	Warwick	
Colrain	Hancock	New Marlborough	Sandisfield	Washington	





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**DIVISION C**

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**CASH BALANCES**

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TABLE VII. *Cash Balances.*

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1928					CASH AT END OF 1928						
	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Tewksbury .	\$6,232.01	\$6,021.60	—	—	\$210.41	—	\$11,150.78	\$10,921.25	—	—	\$229.53	—
Foxborough .	16,468.27	16,468.27	—	—	—	—	8,657.47	8,632.47	—	—	25.00	—
Auburn .	29,585.70	29,387.23	—	\$198.47	—	—	57,046.87	56,832.72	—	\$214.15	—	—
Billerica .	60,676.37	60,676.37	—	—	—	—	10,422.46	10,422.46	—	—	—	—
Somerset .	81,059.70	81,059.70	—	—	—	—	491.69	491.69	—	—	—	—
Blackstone .	32,346.80	32,346.80	—	—	—	—	11,980.17	11,980.17	—	—	—	—
Falmouth .	123,627.87	123,032.25	—	—	595.62	—	84,542.38	84,542.09	—	—	882.29	—
Dudley .	46,937.39	46,937.39	—	—	—	—	15,220.89	15,220.89	—	—	—	—
Templeton .	40,335.93	40,335.93	—	—	—	—	32,507.45	32,507.45	—	—	—	—
Westport .	7,451.11	5,435.72	—	2,015.39	—	—	39,881.17	34,404.52	—	3,131.59	—	\$2,285.06
Seekonk .	16,411.45	16,411.45	—	—	—	—	26,943.63	26,943.63	—	—	—	—
Acushnet .	490.10	421.40	—	—	41.54	\$27.16	10,309.46	10,208.62	—	—	24.43	76.41
Leicester .	9,613.73	8,936.07	—	—	677.66	—	5,297.63	4,999.25	—	—	298.38	—
Dalton .	10,887.13	10,887.13	—	—	—	—	11,274.58	11,274.48	—	.10	—	—
Lee .	13,755.84	13,755.84	—	—	—	—	43,627.71	43,627.71	—	—	—	—
Oxford .	59,158.76	58,800.43	—	—	358.33	—	45,676.15	45,458.79	—	—	182.99	34.37
Williamstown .	14,377.28	14,377.28	—	—	—	—	1,294.61	1,294.61	—	—	—	—
Warren .	18,268.53	18,268.03	—	—	.50	—	33,337.81	33,337.81	—	—	—	—
Rockport .	30,840.27	29,732.94	—	—	1,107.33	—	36,701.87	35,861.59	—	—	840.28	—
Medfield .	21,511.54	21,511.54	—	—	—	—	15,722.83	15,722.83	—	—	—	—
Provincetown .	22,174.48	22,123.11	—	—	51.37	—	26,614.61	26,518.84	—	—	95.77	—
Westford .	19,658.97	19,542.72	—	7.61	108.64	—	25,134.25	25,083.64	—	—	50.61	—
East Bridgewater .	28,594.84	28,185.94	—	—	177.89	231.01	14,036.90	13,284.98	—	—	390.04	381.88
Wilmington .	30,546.66	30,314.14	—	—	232.52	—	47,472.71	47,230.62	—	—	206.77	35.32
Holden .	36,252.47	36,252.47	—	—	—	—	21,682.03	21,682.03	—	—	—	—
Longmeadow .	53,427.51	53,016.04	—	—	—	411.47	165,286.13	164,864.83	—	—	—	421.30
Barre .	20,233.37	20,233.37	—	—	—	—	24,864.24	24,864.24	—	—	—	—
Holbrook .	9,035.03	8,112.69	—	—	758.72	103.62	30,381.05	29,870.48	—	—	329.79	180.78
Swansea .	14,000.43	13,659.17	—	—	341.26	—	10,752.83	10,365.23	—	—	387.60	—
Wrentham .	24,880.67	24,030.84	—	—	824.83	25.00	28,126.48	27,239.20	—	—	862.28	25.00
Dighton .	52,939.39	52,939.39	—	—	—	—	55,944.49	55,944.49	—	—	—	—
Hopedale .	144,556.67	144,553.73	—	—	2.94	—	51,938.50	51,247.56	—	—	690.94	—
Nantucket .	34,960.14	34,960.14	—	—	—	—	177,376.91	177,376.91	—	—	—	—
Medway .	11,870.54	11,870.54	—	—	—	—	9,720.54	9,720.54	—	—	—	—
East Longmeadow .	8,334.71	8,282.21	—	—	27.50	25.00	6,108.28	4,664.29	—	—	1,388.45	55.54
West Bridgewater .	10,662.02	10,662.02	—	—	—	—	18,378.41	18,378.41	—	—	—	—

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Sharon	50,989.08	50,989.08	—	—	—	49,082.04	49,065.24	16.80	—
Hardwick	23,925.08	9,591.38	695.56	15,638.14	—	26,464.04	9,346.28	600.00	16,517.76
North Brookfield	7,805.82	7,805.82	—	—	—	19,037.01	19,037.01	—	—
Ayer	5,456.93	5,456.93	—	—	—	2,822.68	2,822.68	—	—
Bourne	1,094.23	1,094.23	—	—	—	13,814.54	13,087.04	127.50	—
Deerfield	14,555.49	14,514.84	40.65	—	—	14,735.18	14,028.56	106.62	—
Cohasset	83,936.97	83,707.53	—	229.44	—	36,845.26	36,377.43	407.83	—
Weston	46,022.31	41,582.40	—	5,039.91	—	47,810.06	41,199.22	400.00	6,210.84
Belchertown	11,756.62	11,509.21	28.53	130.04	98.84	6,475.64	6,306.33	—	98.84
Lenox	27,277.06	27,277.06	—	—	—	21,454.62	21,454.62	—	—
Hadley	2,785.92	2,785.92	—	—	—	19,738.24	19,738.24	—	25.00
Bellingham	8,753.87	8,728.87	—	—	25.00	8,395.23	8,370.23	—	—
Wilbraham	3,997.69	3,297.69	—	—	—	12,750.15	12,750.15	—	—
Holliston	29,578.17	28,578.17	—	—	—	12,851.23	12,851.23	—	—
Pepperell	18,658.82	18,284.33	—	212.58	161.91	32,545.24	31,867.10	—	678.14
Norton	3,679.88	2,808.32	—	871.56	—	4,175.62	3,579.49	—	596.13
Hanover	19,968.63	19,968.63	—	—	—	10,102.93	10,102.93	—	—
Scituate	39,022.21	39,022.21	—	—	—	23,003.67	23,003.67	—	—
Hatfield	20,098.81	20,098.81	—	—	—	23,140.56	23,140.56	—	—
Lancaster	30,554.65	30,554.65	—	—	—	23,011.70	22,969.20	—	42.50
Hull	69,194.77	62,514.97	—	—	6,679.80	43,943.24	37,480.00	—	6,463.24
Hopkinton	32,176.26	32,176.26	—	—	—	7,181.16	7,181.16	—	—
Kingston	15,753.17	11.41	7,500.00	8,241.76	—	10,374.66	932.81	92.29	9,268.73
Ashland	11,435.50	11,311.63	106.87	—	17.00	18,678.85	18,678.85	—	—
Manchester	71,804.15	71,566.71	\$127.50	33.78	76.16	63,522.91	63,273.42	\$127.50	45.83
Groveland	4,529.02	4,394.02	—	—	135.00	9,244.50	8,966.90	100.00	177.60
Shirley	68,276.87	53,676.43	—	14,600.44	—	11,015.05	9,937.54	—	1,077.51
Avon	3,397.47	3,358.63	—	38.84	—	5,244.23	5,205.39	—	38.84
Acton	26,280.71	26,216.93	—	63.78	—	19,427.87	19,286.75	—	141.12
Millville	8,006.31	8,006.31	—	—	—	2,845.36	2,845.36	—	—
Douglas	8,839.03	6,749.99	—	2,089.04	—	11,400.28	9,191.56	9.60	2,199.12
Avon	2,248.78	2,248.78	—	—	—	16,002.61	16,002.61	—	—
Merrimac	21,377.69	21,377.69	—	—	—	23,196.87	23,196.87	—	—
Rehoboth	15,582.21	15,582.21	—	—	—	22,658.15	22,658.15	—	—
Charlton	11,492.15	11,297.89	96.29	98.06	—	12,187.30	11,841.60	112.76	232.94
Wayland	22,760.09	21,169.24	1,402.08	188.77	—	1,678.75	340.14	1,120.43	193.18
Rutland	4,445.79	4,445.79	—	—	—	3,596.47	3,596.47	—	—
Sutton	12,235.39	12,235.13	—	26	—	15,532.65	15,532.65	—	—
Hanson	18,279.13	17,969.28	309.85	—	—	45,937.77	45,701.14	236.63	.06
Ashburnham	8,452.48	8,452.48	—	—	—	16,192.18	16,152.18	40.00	—
Raynham	12,968.95	12,968.95	—	—	—	10,185.18	10,185.18	—	—
Harwich	29,255.38	29,255.38	—	—	—	20,962.73	20,962.73	—	—
Southborough	38,890.50	37,386.23	839.54	279.33	—	43,184.98	41,656.34	410.62	274.48
Hamilton	17,614.36	17,233.38	—	319.82	61.16	14,021.06	13,512.76	—	10,447.14
61.16									



TABLE VII. — *Cash Balances* — Continued.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1928					CASH AT END OF 1928						
	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Williamsburg	\$13,563.37	\$12,925.10	—	—	\$638.27	—	\$13,211.37	\$12,449.95	—	—	\$761.42	—
Upton	14,999.84	14,899.84	—	—	—	—	7,282.10	7,282.10	—	—	—	—
Northborough	26,331.70	25,738.10	—	—	593.60	—	16,762.67	15,928.26	—	—	834.41	—
West Boylston	30,557.58	30,557.58	—	—	—	—	42,850.99	42,850.99	—	—	—	—
Townsend	8,447.96	8,339.30	—	35.30	73.36	—	9,182.80	6,563.49	—	\$639.93	1,979.38	—
Georgetown	25,839.41	25,574.41	—	—	—	\$265.00	26,839.67	26,489.67	—	—	—	\$350.00
Westminster	15,155.14	14,017.54	—	137.35	1,000.25	—	14,731.55	13,277.96	—	—	1,453.59	—
Lunenburg	11,674.83	11,399.64	—	—	—	275.19	18,931.33	18,642.13	—	—	—	289.20
Sturbridge	4,929.32	4,200.07	—	517.64	211.61	—	4,327.24	3,724.60	—	552.50	50.14	—
Cheshire	5,622.48	5,176.03	—	446.45	—	—	4,045.75	3,805.98	—	239.77	—	—
Stockbridge	1,918.74	1,063.59	—	110.73	744.42	—	15,078.02	14,403.91	—	60.67	613.44	—
Northfield	22,865.83	22,865.83	—	—	—	—	17,986.89	17,966.89	—	—	20.00	—
Salisbury	27,088.56	26,716.33	—	—	372.23	—	38,893.76	38,605.74	—	—	288.02	—
Millis	20,634.58	20,634.58	—	—	—	—	25,963.68	25,913.68	\$50.00	—	—	—
Marshfield	464,413.54	464,342.88	—	—	—	70.66	64,281.02	63,831.02	—	300.00	150.00	—
Dennis	21,568.63	21,458.25	—	—	110.38	—	17,772.88	17,694.12	—	—	78.76	—
Chatham	36,709.84	36,709.84	—	—	—	—	5,983.03	5,983.03	—	—	—	—
Westwood	25,302.11	25,302.11	—	—	—	—	28,543.12	28,543.12	—	—	—	—
North Reading	14,849.93	14,849.93	—	—	—	—	1,498.21	1,498.21	—	—	—	—
Duxbury	25,753.55	25,753.55	—	—	—	—	27,570.61	27,570.61	—	—	—	—
Middleton	14,558.95	14,558.95	—	—	—	—	26,868.38	26,868.38	—	—	—	—
Freetown	14,436.48	13,925.23	—	—	—	511.25	22,534.56	22,000.06	—	—	—	534.50
Nahant	62,563.16	62,563.16	—	—	—	—	18,209.29	18,209.29	—	—	—	—
Sheffield	6,738.07	6,674.98	—	63.09	—	—	6,227.99	6,200.44	—	27.55	—	—
Colrain	22,160.01	22,160.01	—	—	—	—	19,984.25	19,984.25	—	—	—	—
Mattapoisett	578.50	578.50	—	—	—	—	19,076.17	19,076.17	—	—	—	—
Buckland	28,535.45	28,535.45	—	—	—	—	21,530.63	21,530.63	—	—	—	—
Huntington	6,949.00	6,476.68	—	—	472.32	—	6,747.16	6,574.93	—	—	172.23	—
Shelburne	9,928.04	9,928.04	—	—	—	—	27,300.26	27,300.26	—	—	—	—
Yarmouth	13,275.41	13,172.08	—	103.33	—	—	7,475.42	7,349.85	—	125.57	—	—
Stirling	5,264.03	5,262.21	—	—	1.82	—	12,160.79	12,160.79	—	—	—	—
Bedford	87,697.30	84,524.95	—	150.00	3,022.35	—	53,706.69	49,479.20	—	200.00	4,027.49	—
Chester	10,672.67	10,672.67	—	—	—	—	13,886.31	13,886.31	—	—	—	—
Plainville	21,612.65	21,612.65	—	—	—	—	5,513.32	5,513.32	—	—	—	—
Pembroke	14,403.48	14,403.48	—	—	—	—	13,229.52	13,105.32	—	—	—	—
Sandwich	60,124.00	59,798.21	—	—	325.79	—	15,063.20	15,063.20	—	—	—	—

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Norwell	4,392.73	4,373.42	19.31	—	—	8,181.40	8,161.35	—	20.05	—
Lakeville	12,283.30	12,283.30	—	—	—	9,152.60	9,152.60	—	—	—
Newbury	3,035.29	3,035.29	—	—	—	11,562.50	11,562.50	—	—	—
Burlington	6,486.66	6,486.66	—	—	—	4,006.67	4,006.67	—	—	—
Tisbury	51,286.77	50,686.77	—	—	—	73,994.19	73,994.19	—	—	—
Littleton	24,028.69	23,710.47	—	—	318.22	20,110.04	19,945.62	—	—	164.42
Rowley	4,218.18	4,218.18	—	—	—	4,177.32	4,177.32	—	—	—
Essex	4,721.00	4,721.00	—	—	—	6,038.79	6,020.09	—	—	18.70
Brookfield	13,997.32	13,677.32	—	—	—	1,974.88	1,707.43	—	—	267.45
Russell	27,192.38	27,192.38	—	—	3.50	22,734.15	22,734.15	—	—	—
Sudbury	23,129.37	21,663.50	—	—	249.14	23,948.03	20,608.32	—	729.51	2,610.20
West Newbury	3,957.80	3,927.63	—	—	30.17	11,364.95	11,283.95	—	—	81.00
Erving	19,919.59	19,919.59	—	—	—	31,539.82	31,539.82	—	—	—
Lynnfield	7,735.61	7,735.11	—	—	.50	12,436.90	12,436.40	—	.50	—
Oak Bluffs	20,334.69	20,334.69	—	—	—	15,254.10	15,254.10	—	—	—
West Brookfield	15,496.42	15,496.42	—	—	—	16,281.98	16,281.98	—	—	—
Carver	16,526.30	16,526.30	—	—	—	20,461.77	20,461.77	—	—	—
Lincoln	22,696.37	16,190.50	—	—	—	35,127.07	21,543.57	—	8,659.22	—
Sunderland	12,142.04	12,114.16	—	—	27.88	8,703.08	8,622.23	—	80.85	—
Marion	38,505.70	38,505.70	—	—	—	43,379.94	43,379.94	—	—	—
Southwick	23,381.30	23,246.30	—	—	—	37,857.92	37,707.92	—	—	—
Edgartown	25,403.06	25,363.08	—	—	—	28,821.04	28,692.43	—	—	150.00
Whately	954.57	954.57	—	—	4.00	243.24	243.24	—	4.50	124.11
Clarksburg	11,630.12	11,630.12	—	—	—	3,227.79	3,227.79	—	—	—
Norfolk	21,797.12	21,797.12	—	—	—	6,900.47	6,900.47	—	—	—
West Stockbridge	15,313.59	15,291.34	—	—	22.25	3,713.62	3,688.62	—	25.00	—
Stow	13,853.45	12,497.03	—	—	—	10,865.26	9,949.23	—	—	916.03
Lanesborough	4,980.47	3,973.31	—	—	22.52	9,107.59	9,029.11	—	26.33	52.15
Wenham	7,018.42	7,018.42	—	—	—	6,757.02	6,757.02	—	—	—
Berkley	1,279.71	1,279.71	—	—	—	3,543.57	3,543.57	—	—	—
Tyngsborough	12,296.04	12,114.71	—	—	—	19,684.92	19,486.97	—	—	197.95
Rochester	12,460.25	12,460.25	—	—	—	7,055.95	7,055.95	—	—	—
Orleans	15,424.85	15,424.85	—	—	—	30,087.26	30,087.26	—	—	—
Berlin	12,546.79	12,546.79	—	—	—	3,981.48	3,981.48	—	—	—
Hubbardston	20,057.91	19,403.24	—	—	.50	23,116.38	22,225.59	—	.50	890.29
Dover	13,782.95	12,782.95	—	—	—	18,390.67	18,390.67	—	—	—
Hinsdale	2,073.34	2,073.34	—	—	—	477.46	477.46	—	—	—
Mendon	4,964.98	4,964.98	—	—	—	7,881.05	7,881.05	—	—	500.00
Harvard	10,731.02	7,562.01	95.74	1,383.35	1,687.92	17,709.58	14,167.61	157.98	979.45	2,395.54
New Marlborough	8,908.62	8,908.62	—	—	—	11,547.07	11,547.07	—	—	—
Boylston	10,448.77	10,448.77	—	—	—	7,056.05	7,056.05	—	—	—
Conway	2,755.23	2,755.23	—	—	—	3,084.06	3,084.06	—	—	—
East Brookfield	2,947.13	2,947.13	—	—	—	3,972.15	3,972.15	—	100.00	—
Sherborn	1,342.09	1,342.09	—	—	—	2,958.43	1,605.91	—	—	1,352.52

TABLE VII. — *Cash Balances* — Concluded.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1928						CASH AT END OF 1928					
	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Ashfield	\$6,287.18	\$6,287.18	—	—	—	—	\$7,585.85	—	—	—	—	—
Gill	5,301.55	5,301.55	—	—	—	—	4,802.29	4,802.29	—	—	—	—
Southampton	1,623.68	662.00	—	—	\$961.68	—	693.35	—	—	—	\$636.70	—
Topsfield	8,162.01	8,162.01	—	—	—	—	7,279.85	6,985.85	—	—	—	\$294.00
Asby	11,507.53	11,507.53	—	—	—	—	14,462.72	14,462.72	—	—	—	—
Barnardston	3,229.00	2,665.81	—	—	563.19	—	3,714.69	3,184.84	—	—	529.85	—
Brimfield	4,256.23	4,256.23	—	—	—	—	5,160.91	5,160.91	—	—	—	—
Royalston	17,637.31	16,976.89	—	\$660.42	—	—	12,995.63	12,266.85	—	\$728.78	—	—
Charlemont	12,371.97	12,371.97	—	—	—	—	13,530.96	13,530.96	—	—	—	—
Granby	5,519.90	5,457.45	—	—	62.45	—	4,937.61	4,937.61	—	—	45.76	—
Bolton	5,747.57	5,723.89	—	—	23.68	—	9,862.62	9,859.44	—	—	3.18	—
Wellfleet	5,024.50	4,056.42	—	968.08	—	—	3,471.44	3,110.28	—	361.16	—	—
Becket	1,832.34	1,453.03	—	379.31	—	—	1,610.30	549.59	—	1,060.71	—	—
Brewster	3,439.70	3,439.70	—	—	—	—	5,441.27	5,441.27	—	—	—	—
Princeton	11,951.06	11,948.29	—	2.77	—	—	7,366.65	7,366.65	—	—	88.77	—
Enfield	6,158.97	6,077.01	—	—	81.96	—	9,180.07	9,091.30	—	—	—	—
Petersham	8,328.81	8,203.81	—	—	125.00	—	7,738.47	7,734.89	—	3.58	—	—
Leverett	6,452.98	6,452.98	—	—	—	—	2,474.77	2,474.77	—	—	—	—
Dana	5,839.64	5,839.64	—	—	—	—	19,315.12	19,315.12	—	—	—	—
Hampden	3,464.12	3,464.12	—	—	—	—	3,618.77	3,618.77	—	—	—	—
Richmond	81.82	84.82	—	—	—	—	770.60	770.60	—	—	—	—
Halifax	3,918.12	3,918.12	—	—	—	—	5,436.40	5,436.40	—	—	—	—
Granville	1,153.57	1,153.57	—	—	—	\$30.00	3,980.87	3,980.87	—	—	—	40.60
Faxon	9,908.95	9,838.95	—	100.00	—	—	11,008.02	10,968.02	—	—	—	—
Buxford	10,300.93	10,300.93	—	—	—	—	14,783.06	14,741.81	—	—	41.25	—
Oakham	4,243.69	3,805.49	—	255.20	183.00	—	26,470.41	25,547.19	—	500.00	423.22	—
New Salem	20,013.50	20,013.50	—	—	—	—	21,676.10	21,676.10	—	—	—	—
Pelham	6,615.71	6,615.71	—	—	—	—	3,276.61	3,276.61	—	—	—	—
Plympton	16,642.02	16,642.02	—	—	—	—	16,463.17	16,463.17	—	—	—	—
Carlisle	2,169.05	1,462.95	\$450.00	—	256.10	—	5,279.28	4,483.97	\$298.50	300.00	195.81	1.00
Hancock	1,948.90	1,948.90	—	—	—	—	2,898.99	2,898.99	—	—	—	—
Cumington	2,841.88	2,841.88	—	—	—	—	1,923.75	1,923.75	—	—	—	—
Truro	6,396.55	6,188.00	—	208.55	—	—	7,412.33	7,162.95	—	249.38	—	—
Eastham	4,033.02	3,898.47	—	—	134.55	—	7,019.73	6,795.06	—	—	224.67	—
Sandisfield	2,010.25	2,010.25	—	—	—	—	888.89	888.89	—	—	—	—
Egremont	2,297.89	2,297.89	—	—	—	—	488.03	488.03	—	—	—	—







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BY CITIES AND TOWNS

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TABLE III.	Receipts from Commercial Revenue.
TABLE IV.	Detail of Departmental Earnings.
TABLE V.	Interest Receipts.
TABLE VI.	Summary of Revenue Receipts.
TABLE VII.	Maintenance of Departments.
TABLE VIII.	Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

CITIES.	Table I	Table II	Table III	Table IV	Table V	Table VI
	Pages	Pages	Pages	Pages	Pages	Pages
ATTLEBORO . . . . .	20,21	30,31	32,33	34-42	43	44
BEVERLY . . . . .	20,21	30,31	32,33	34-42	43	44
BOSTON . . . . .	4,5	30,31	32,33	34-42	43	44
BROCKTON . . . . .	10,11	30,31	32,33	34-42	43	44
CAMBRIDGE . . . . .	6,7	30,31	32,33	34-42	43	44
CHELSEA . . . . .	14,15	30,31	32,33	34-42	43	44
CHICOPEE . . . . .	16,17	30,31	32,33	34-42	43	44
EVERETT . . . . .	16,17	30,31	32,33	34-42	43	44
FALL RIVER . . . . .	6,7	30,31	32,33	34-42	43	44
FITCHBURG . . . . .	14,15	30,31	32,33	34-42	43	44
GARDNER . . . . .	22,23	30,31	32,33	34-42	43	44
GLOUCESTER . . . . .	18,19	30,31	32,33	34-42	43	44
HAVERHILL . . . . .	12,13	30,31	32,33	34-42	43	44
HOLYOKE . . . . .	10,11	30,31	32,33	34-42	43	44
LAWRENCE . . . . .	10,11	30,31	32,33	34-42	43	44
LEOMINSTER . . . . .	20,21	30,31	32,33	34-42	43	44
LOWELL . . . . .	8,9	30,31	32,33	34-42	43	44
LYNN . . . . .	8,9	30,31	32,33	34-42	43	44
MALDEN . . . . .	12,13	30,31	32,33	34-42	43	44
MARLBOROUGH . . . . .	24,25	30,31	32,33	34-42	43	44
MEDFORD . . . . .	12,13	30,31	32,33	34-42	43	44
MELROSE . . . . .	20,21	30,31	32,33	34-42	43	44
NEW BEDFORD . . . . .	8,9	30,31	32,33	34-42	43	44
NEWBURYPORT . . . . .	24,25	30,31	32,33	34-42	43	44
NEWTON . . . . .	12,13	30,31	32,33	34-42	43	44
NORTH ADAMS . . . . .	18,19	30,31	32,33	34-42	43	44
NORTHAMPTON . . . . .	18,19	30,31	32,33	34-42	43	44
PEABODY . . . . .	22,23	30,31	32,33	34-42	43	44
PITTSFIELD . . . . .	14,15	30,31	32,33	34-42	43	44
QUINCY . . . . .	10,11	30,31	32,33	34-42	43	44
REVERE . . . . .	18,19	30,31	32,33	34-42	43	44
SALEM . . . . .	14,15	30,31	32,33	34-42	43	44
SOMERVILLE . . . . .	8,9	30,31	32,33	34-42	43	44
SPRINGFIELD . . . . .	6,7	30,31	32,33	34-42	43	44
TAUNTON . . . . .	16,17	30,31	32,33	34-42	43	44
WALTHAM . . . . .	16,17	30,31	32,33	34-42	43	44
WESTFIELD . . . . .	22,23	30,31	32,33	34-42	43	44
WOBURN . . . . .	22,23	30,31	32,33	34-42	43	44
WORCESTER . . . . .	6,7	30,31	32,33	34-42	43	44

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TABLE IX.	Summary of Maintenance.
TABLE X.	Interest Payments.
TABLE XI.	Outstanding Indebtedness Classified by Character of Obligation — 1928.
TABLE XII.	Relation of Indebtedness to Valuation — 1928.
TABLE XIII.	Debt Transactions for 1928 Classified by Character of Obligation.
TABLE XIV.	Sinking and Loan Fund Payments to the State — 1928.
TABLE XV.	Method of Meeting Debt Requirements from Taxation — 1928.
TABLE XVI.	Cash Balances.

Table VII	Table VIII	Table IX	Table X	Table XI	Table XII	Table XIII	Table XIV	Table XV	Table XVI
Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages
46-64	65	66,67	68	70	71 (line 29)	72	73	74	76
46-64	65	66,67	68	70	71 (line 35)	72	73	74	76
46-64	65	66,67	68	70	71 (line 5)	72	73	74	76
46-64	65	66,67	68	70	71 (line 15)	72	73	74	76
46-64	65	66,67	68	70	71 (line 18)	72	73	74	76
46-64	65	66,67	68	70	71 (line 11)	72	73	74	76
46-64	65	66,67	68	70	71 (line 19)	72	73	74	76
46-64	65	66,67	68	70	71 (line 32)	72	73	74	76
46-64	65	66,67	68	70	71 (line 2)	72	73	74	76
46-64	65	66,67	68	70	71 (line 10)	72	73	74	76
46-64	65	66,67	68	70	71 (line 27)	72	73	74	76
46-64	65	66,67	68	70	71 (line 6)	72	73	74	76
46-64	65	66,67	68	70	71 (line 37)	72	73	74	76
46-64	65	66,67	68	70	71 (line 22)	72	73	74	76
46-64	65	66,67	68	70	71 (line 25)	72	73	74	76
46-64	65	66,67	68	70	71 (line 4)	72	73	74	76
46-64	65	66,67	68	70	71 (line 24)	72	73	74	76
46-64	65	66,67	68	70	71 (line 13)	72	73	74	76
46-64*	65	66,67	68	70	71 (line 21)	72	73	74	76
46-64	65	66,67	68	70	71 (line 23)	72	73	74	76
46-64	65	66,67	68	70	71 (line 7)	72	73	74	76
46-64	65	66,67	68	70	71 (line 33)	72	73	74	76
46-64	65	66,67	68	70	71 (line 3)	72	73	74	76
46-64	65	66,67	68	70	71 (line 31)	72	73	74	76
46-64	65	66,67	68	70	71 (line 30)	72	73	74	76
46-64	65	66,67	68	70	71 (line 34)	72	73	74	76
46-64	65	66,67	68	70	71 (line 39)	72	73	74	76
46-64	65	66,67	68	70	71 (line 9)	72	73	74	76
46-64	65	66,67	68	70	71 (line 26)	72	73	74	76
46-64	65	66,67	68	70	71 (line 20)	72	73	74	76
46-64	65	66,67	68	70	71 (line 8)	72	73	74	76
46-64	65	66,67	68	70	71 (line 28)	72	73	74	76
46-64	65	66,67	68	70	71 (line 38)	72	73	74	76
46-64	65	66,67	68	70	71 (line 12)	72	73	74	76
46-64	65	66,67	68	70	71 (line 1)	72	73	74	76
46-64	65	66,67	68	70	71 (line 14)	72	73	74	76
46-64	65	66,67	68	70	71 (line 17)	72	73	74	76
46-64	65	66,67	68	70	71 (line 16)	72	73	74	76
46-64	65	66,67	68	70	71 (line 36)	72	73	74	76



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 TABLE V. Sinking and Loan Fund Payments to the State — 1928.  
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TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Abington . . .	116, 117	127	128 (line 63)	131	132	133	137
Acton . . .	174, 175	266	270 (line 59)	274	280	281	287
Acushnet . . .	146, 147	266	271 (line 107)	273	280	281	286
Adams . . .	88, 89	126	128 (line 20)	130	132	132	136
Agawam . . .	112, 113	127	128 (line 6)	131	132	133	137
Alford . . .	254, 255	269	—	279	280	283	291
Amesbury . . .	94, 95	126	128 (line 28)	130	132	133	136
Amherst . . .	116, 117	127	129 (line 72)	131	132	133	137
Andover . . .	96, 97	126	128 (line 39)	130	132	133	136
Arlington . . .	82, 83	126	128 (line 40)	130	132	132	136
Ashburnham . . .	178, 179	267	271 (line 83)	275	280	281	287
Ashby . . .	224, 225	268	270 (line 69)	277	280	283	290
Ashfield . . .	222, 223	268	—	277	280	283	290
Ashland . . .	170, 171	266	270 (line 58)	274	280	281	287
Athol . . .	96, 97	126	128 (line 22)	130	132	133	136
Auburn . . .	142, 143	266	270 (line 22)	273	280	281	286
Avon . . .	174, 175	266	—	274	280	283	287
Ayer . . .	160, 161	266	271 (line 103)	274	280	281	287
Barnstable . . .	118, 119	127	129 (line 74)	131	132	133	137
Barre . . .	154, 155	266	—	273	280	283	286
Becket . . .	228, 229	268	271 (line 142)	277	280	283	290
Bedford . . .	196, 197	267	270 (line 6)	276	280	282	288
Belchertown . . .	164, 165	266	270 (line 23)	274	280	281	287
Bellingham . . .	164, 165	266	271 (line 124)	274	280	281	287
Belmont . . .	86, 87	126	128 (line 25)	130	132	132	136
Berkley . . .	214, 215	268	271 (line 79)	277	280	282	289
Berlin . . .	216, 217	268	—	277	280	283	289
Bernardston . . .	224, 225	268	272 (line 166)	277	280	284	290
Billierica . . .	142, 143	266	270 (line 63)	273	280	281	286
Blackstone . . .	144, 145	266	270 (line 35)	273	280	281	286
Blandford . . .	240, 241	269	270 (line 33)	278	280	283	291
Bolton . . .	226, 227	268	272 (line 170)	277	280	283	290
Bourne . . .	162, 163	266	271 (line 119)	274	280	281	287
Boxborough . . .	248, 249	269	—	278	280	283	291
Boxford . . .	234, 235	268	272 (line 167)	278	280	283	290
Boylston . . .	220, 221	268	270 (line 29)	277	280	282	289
Braintree . . .	90, 91	126	128 (line 36)	130	132	132	136
Brewster . . .	228, 229	268	271 (line 117)	277	280	283	290
Bridgewater . . .	98, 99	126	128 (line 1)	130	132	133	136
Brimfield . . .	224, 225	268	—	277	280	283	290
Brookfield . . .	204, 205	267	270 (line 50)	276	280	282	289
Brookline . . .	80, 81	126	128 (line 68)	130	132	132	136
Buckland . . .	194, 195	267	271 (line 130)	275	280	282	288
Burlington . . .	200, 201	267	271 (line 88)	276	280	282	289
Canton . . .	116, 117	127	129 (line 73)	131	132	133	137
Carlisle . . .	236, 237	268	271 (line 122)	278	280	283	290
Carver . . .	208, 209	268	271 (line 153)	276	280	282	289
Charlemont . . .	226, 227	268	271 (line 140)	277	280	283	290
Charlton . . .	176, 177	267	270 (line 71)	275	280	281	287
Chatham . . .	190, 191	267	270 (line 65)	275	280	282	288
Chelmsford . . .	110, 111	127	128 (line 56)	131	132	133	137
Cheshire . . .	186, 187	267	270 (line 43)	275	280	282	288
Chester . . .	198, 199	267	270 (line 7)	276	280	282	288
Chesterfield . . .	240, 241	269	—	278	280	283	291
Chilmark . . .	252, 253	269	—	279	280	283	291
Clarksburg . . .	210, 211	268	270 (line 25)	276	280	282	289
Clinton . . .	88, 89	126	129 (line 77)	130	132	132	136
Cohasset . . .	162, 163	266	271 (line 97)	274	280	281	287
Colrain . . .	194, 195	267	—	275	280	283	288
Concord . . .	106, 107	127	128 (line 26)	131	132	133	137
Cumway . . .	220, 221	268	—	277	280	283	289
Cummington . . .	236, 237	268	—	278	280	283	290
Dalton . . .	148, 149	266	270 (line 44)	273	280	281	286
Dana . . .	230, 231	268	272 (line 171)	277	280	283	290
Danvers . . .	92, 93	126	128 (line 9)	130	132	133	136
Dartmouth . . .	100, 101	127	128 (line 7)	130	132	133	137
Dedham . . .	88, 89	126	128 (line 67)	130	132	132	136
Deerfield . . .	162, 163	266	270 (line 19)	274	280	281	287
Dennis . . .	188, 189	267	—	275	280	282	288
Dighton . . .	156, 157	266	272 (line 169)	273	280	281	286
Douglas . . .	174, 175	266	271 (line 77)	274	280	281	287
Dover . . .	216, 217	268	271 (line 131)	277	280	282	289

## Tabular Index: For Towns—Continued.

Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Dracut . . . . .	112, 113	127	128 (line 41)	131	132	133	137
Dudley . . . . .	144, 145	266	270 (line 42)	273	280	281	286
Dunstable . . . . .	246, 247	269	271 (line 101)	278	280	283	291
Duxbury . . . . .	190, 191	267	270 (line 54)	275	280	282	288
East Bridgewater . . . . .	152, 153	266	270 (line 61)	273	280	281	286
East Brookfield . . . . .	220, 221	268	—	277	280	283	289
Eastham . . . . .	238, 239	268	—	278	280	283	290
Easthampton . . . . .	92, 93	126	129 (line 76)	130	132	133	136
East Longmeadow . . . . .	158, 159	266	270 (line 49)	274	280	281	286
Easton . . . . .	118, 119	127	129 (line 79)	131	132	133	137
Edgartown . . . . .	210, 211	268	270 (line 47)	276	280	282	289
Egremont . . . . .	238, 239	268	—	278	280	283	290
Enfield . . . . .	228, 229	268	271 (line 143)	277	280	283	290
Erving . . . . .	206, 207	267	271 (line 132)	276	280	282	289
Essex . . . . .	202, 203	267	271 (line 127)	276	280	282	289
Fairhaven . . . . .	94, 95	126	128 (line 55)	130	132	133	136
Falmouth . . . . .	144, 145	266	270 (line 32)	273	280	281	286
Florida . . . . .	246, 247	269	—	278	280	283	291
Foxborough . . . . .	142, 143	266	270 (line 21)	273	280	281	286
Framingham . . . . .	82, 83	126	128 (line 4)	130	132	132	136
Franklin . . . . .	106, 107	127	128 (line 12)	131	132	133	137
Freetown . . . . .	192, 193	267	271 (line 120)	275	280	282	288
Gay Head . . . . .	256, 257	269	—	279	280	283	291
Georgetown . . . . .	184, 185	267	271 (line 152)	275	280	282	288
Gill . . . . .	222, 223	268	271 (line 80)	277	280	283	290
Goshen . . . . .	252, 253	269	271 (line 89)	279	280	283	291
Gosnold . . . . .	258, 259	269	—	279	280	283	291
Grafton . . . . .	108, 109	127	128 (line 59)	131	132	133	137
Granby . . . . .	226, 227	268	—	277	280	283	290
Granville . . . . .	232, 233	268	270 (line 40)	277	280	283	290
Great Barrington . . . . .	112, 113	127	129 (line 70)	131	132	133	137
Greenfield . . . . .	86, 87	126	128 (line 45)	130	132	132	136
Greenwich . . . . .	240, 241	269	—	278	280	283	291
Groton . . . . .	172, 173	266	270 (line 56)	274	280	281	287
Groveland . . . . .	172, 173	266	270 (line 13)	274	280	281	287
Hadley . . . . .	164, 165	266	271 (line 94)	274	280	281	287
Halifax . . . . .	232, 233	268	271 (line 145)	277	280	283	290
Hamilton . . . . .	180, 181	267	271 (line 134)	275	280	282	287
Hampden . . . . .	230, 231	268	272 (line 161)	277	280	283	290
Hancock . . . . .	236, 237	268	—	278	280	283	290
Hanover . . . . .	168, 169	266	270 (line 62)	274	280	281	287
Hanson . . . . .	178, 179	267	270 (line 31)	275	280	281	287
Hardwick . . . . .	160, 161	266	272 (line 163)	274	280	281	287
Harvard . . . . .	218, 219	268	272 (line 164)	277	280	282	289
Harwich . . . . .	180, 181	267	271 (line 154)	275	280	281	287
Hatfield . . . . .	168, 169	266	271 (line 144)	274	280	281	287
Hawley . . . . .	246, 247	269	—	278	280	283	291
Heath . . . . .	248, 249	269	271 (line 128)	278	280	283	291
Hingham . . . . .	114, 115	127	128 (line 46)	131	132	133	137
Hinsdale . . . . .	218, 219	268	271 (line 148)	277	280	282	289
Holbrook . . . . .	154, 155	266	270 (line 11)	273	280	281	286
Holden . . . . .	154, 155	266	270 (line 3)	273	280	281	286
Holland . . . . .	258, 259	269	—	279	280	283	291
Holliston . . . . .	166, 167	266	271 (line 98)	274	280	281	287
Hopedale . . . . .	156, 157	266	270 (line 27)	273	280	281	286
Hopkinton . . . . .	170, 171	266	270 (line 37)	274	280	281	287
Hubbardston . . . . .	216, 217	268	—	277	280	283	289
Hudson . . . . .	102, 103	127	128 (line 2)	131	132	133	137
Hull . . . . .	170, 171	266	271 (line 92)	274	280	281	287
Huntington . . . . .	194, 195	267	272 (line 157)	275	280	282	288
Ipswich . . . . .	114, 115	127	128 (line 16)	131	132	133	137
Kingston . . . . .	170, 171	266	271 (line 75)	274	280	281	287
Lakeville . . . . .	200, 201	267	272 (line 165)	276	280	282	289
Lancaster . . . . .	168, 169	266	271 (line 141)	274	280	281	287
Lanesborough . . . . .	212, 213	268	271 (line 136)	276	280	282	289
Lee . . . . .	148, 149	266	271 (line 99)	273	280	281	286
Leicester . . . . .	148, 149	266	271 (line 146)	273	280	281	286
Lenox . . . . .	164, 165	266	272 (line 159)	274	280	281	287
Leverett . . . . .	230, 231	268	—	277	280	283	290
Lexington . . . . .	106, 107	127	128 (line 19)	131	132	133	137
Leyden . . . . .	252, 253	269	271 (line 123)	279	280	283	291
Lincoln . . . . .	208, 209	268	271 (line 116)	276	280	282	289
Littleton . . . . .	202, 203	267	270 (line 28)	276	280	282	289
Longmeadow . . . . .	154, 155	266	270 (line 9)	273	280	281	286
Ludlow . . . . .	100, 101	127	128 (line 62)	131	132	133	137
Lunenburg . . . . .	184, 185	267	270 (line 60)	275	280	282	288
Lynnfield . . . . .	206, 207	267	271 (line 105)	276	280	282	289
Manchester . . . . .	172, 173	266	270 (line 64)	274	280	281	287
Mansfield . . . . .	108, 109	127	128 (line 44)	131	132	133	137
Marblehead . . . . .	102, 103	127	128 (line 31)	131	132	133	137
Marion . . . . .	208, 209	268	271 (line 86)	276	280	282	289

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Mashpee . . .	250, 251	269	271 (line 151)	278	280	283	291
Mattapoisett . . .	194, 195	267	270 (line 46)	275	280	282	288
Maynard . . .	104, 105	127	128 (line 29)	131	132	133	137
Medfield . . .	150, 151	266	270 (line 18)	273	280	281	286
Medway . . .	153, 159	266	270 (line 15)	274	280	281	286
Mendon . . .	218, 219	263	—	277	280	282	289
Merrimac . . .	176, 177	267	271 (line 115)	275	280	281	287
Methuen . . .	82, 83	126	128 (line 17)	130	132	132	136
Middleborough . . .	98, 99	126	128 (line 43)	130	132	133	136
Middlefield . . .	254, 255	269	—	279	280	283	291
Middleton . . .	192, 193	267	271 (line 91)	275	280	282	288
Milford . . .	86, 87	126	129 (line 71)	130	132	132	136
Millbury . . .	110, 111	127	129 (line 69)	131	132	133	137
Millis . . .	188, 189	267	270 (line 26)	275	280	282	288
Millville . . .	174, 175	266	270 (line 73)	274	280	281	287
Milton . . .	92, 93	126	128 (line 27)	130	132	133	136
Monroe . . .	256, 257	269	—	279	280	283	291
Monson . . .	120, 121	127	128 (line 14)	131	132	133	137
Montague . . .	104, 105	127	128 (line 49)	131	132	133	137
Monterey . . .	246, 247	269	272 (line 162)	278	280	283	291
Montgomery . . .	256, 257	269	—	279	280	283	291
Mount Washington . . .	260, 261	269	—	279	280	283	291
Nahant . . .	192, 193	267	270 (line 39)	275	280	282	288
Nantucket . . .	158, 159	266	270 (line 41)	274	280	281	286
Natick . . .	90, 91	126	128 (line 11)	130	132	133	136
Needham . . .	100, 101	127	128 (line 32)	131	132	133	137
New Ashford . . .	258, 259	269	—	279	280	283	291
New Braintree . . .	242, 243	269	—	278	280	283	291
Newbury . . .	200, 201	267	271 (line 112)	276	280	282	289
New Marlborough . . .	218, 219	268	—	277	280	283	289
New Salem . . .	234, 235	268	—	278	280	283	290
Norfolk . . .	212, 213	268	272 (line 168)	276	280	282	289
North Andover . . .	108, 109	127	128 (line 48)	131	132	133	137
North Attleborough . . .	96, 97	126	128 (line 47)	130	132	133	136
Northborough . . .	182, 183	267	270 (line 48)	275	280	282	288
Northbridge . . .	96, 97	126	128 (line 37)	130	132	133	136
North Brookfield . . .	160, 161	266	—	274	280	281	287
Northfield . . .	186, 187	267	270 (line 67)	275	280	282	288
North Reading . . .	190, 191	267	271 (line 137)	275	280	282	288
Norton . . .	166, 167	266	270 (line 5)	274	280	281	287
Norwell . . .	200, 201	267	271 (line 84)	276	280	282	289
Norwood . . .	88, 89	126	128 (line 13)	130	132	132	136
Oak Bluffs . . .	206, 207	267	270 (line 87)	276	280	282	289
Oakham . . .	234, 235	268	270 (line 24)	278	280	283	290
Orange . . .	120, 121	127	128 (line 35)	131	132	133	137
Orleans . . .	216, 217	268	—	277	280	283	289
Otis . . .	244, 245	269	271 (line 126)	278	280	283	291
Oxford . . .	148, 149	266	270 (line 36)	273	280	281	286
Palmer . . .	94, 95	126	128 (line 54)	130	132	133	136
Paxton . . .	232, 233	268	272 (line 156)	277	280	283	290
Pelham . . .	234, 235	268	271 (line 147)	278	280	283	290
Pembroke . . .	198, 199	267	271 (line 150)	276	280	282	288
Pepperell . . .	166, 167	266	271 (line 82)	274	280	281	287
Peru . . .	258, 259	269	—	279	280	283	291
Petersham . . .	220, 221	268	—	277	280	283	290
Phillipston . . .	244, 245	269	—	278	280	283	291
Plainfield . . .	250, 251	269	—	278	280	283	291
Plainville . . .	198, 199	267	270 (line 57)	276	280	282	288
Plymouth . . .	90, 91	126	128 (line 61)	130	132	132	136
Plympton . . .	236, 237	268	270 (line 70)	278	280	283	290
Prescott . . .	254, 255	269	—	279	280	283	291
Princeton . . .	228, 229	268	271 (line 121)	277	280	283	290
Provincetown . . .	152, 153	266	271 (line 114)	273	280	281	286
Randolph . . .	118, 119	127	128 (line 64)	131	132	133	137
Raynham . . .	180, 181	267	271 (line 90)	275	280	281	287
Reading . . .	102, 103	127	128 (line 24)	131	132	133	137
Rehoboth . . .	176, 177	267	271 (line 138)	275	280	281	287
Richmond . . .	232, 233	268	270 (line 72)	277	280	283	290
Rochester . . .	214, 215	268	—	277	280	283	289
Rockland . . .	104, 105	127	128 (line 30)	131	132	133	137
Rockport . . .	150, 151	266	270 (line 17)	273	280	281	286
Rowe . . .	250, 251	269	—	278	280	283	291
Rowley . . .	202, 203	267	271 (line 106)	276	280	282	289
Royalston . . .	224, 225	268	—	277	280	283	290
Russell . . .	204, 205	267	270 (line 12)	276	280	282	289
Rutland . . .	178, 179	267	270 (line 30)	275	280	281	287
Salisbury . . .	188, 189	267	271 (line 125)	275	280	282	288
Sandisfield . . .	238, 239	268	—	278	280	283	290
Sandwich . . .	198, 199	267	270 (line 52)	276	280	282	288
Saugus . . .	92, 93	126	128 (line 66)	130	132	133	136
Savoy . . .	242, 243	269	271 (line 118)	278	280	283	291



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Seekonk . . . . .	146, 147	266	271 (line 81)	273	280	281	286
Sharon . . . . .	160, 161	266	270 (line 16)	274	280	281	288
Sheffield . . . . .	192, 193	267	—	275	280	283	288
Shelburne . . . . .	196, 197	267	—	276	280	283	288
Sherborn . . . . .	220, 221	268	272 (line 172)	277	280	282	289
Shirley . . . . .	172, 173	266	271 (line 95)	274	280	281	287
Shrewsbury . . . . .	116, 117	127	128 (line 10)	131	132	133	137
Shutesbury . . . . .	254, 255	269	—	279	280	283	291
Somerset . . . . .	144, 145	266	270 (line 4)	273	280	281	286
Southampton . . . . .	222, 223	268	—	277	280	283	290
Southborough . . . . .	180, 181	267	271 (line 111)	275	280	282	287
Southbridge . . . . .	84, 85	126	128 (line 60)	130	132	132	136
South Hadley . . . . .	108, 109	127	128 (line 65)	131	132	133	137
Southwick . . . . .	210, 211	268	270 (line 8)	276	280	282	289
Spencer . . . . .	110, 111	127	128 (line 21)	131	132	133	137
Sterling . . . . .	196, 197	267	—	276	280	282	288
Stockbridge . . . . .	186, 187	267	271 (line 76)	275	280	282	288
Stoneham . . . . .	98, 99	126	128 (line 53)	130	132	133	136
Stoughton . . . . .	104, 105	127	128 (line 51)	131	132	133	137
Stow . . . . .	212, 213	268	271 (line 78)	276	280	282	289
Sturbridge . . . . .	186, 187	267	271 (line 133)	275	280	282	288
Sudbury . . . . .	204, 205	267	270 (line 45)	276	280	282	289
Sunderland . . . . .	208, 209	268	270 (line 14)	276	280	282	289
Sutton . . . . .	178, 179	267	271 (line 113)	275	280	281	287
Swampscott . . . . .	100, 101	127	128 (line 42)	131	132	133	137
Swansea . . . . .	156, 157	266	271 (line 85)	273	280	281	286
Templeton . . . . .	146, 147	266	270 (line 20)	273	280	281	286
Tewksbury . . . . .	142, 143	266	271 (line 108)	273	280	281	286
Tisbury . . . . .	202, 203	267	271 (line 93)	276	280	282	289
Tolland . . . . .	256, 257	269	—	279	280	283	291
Topsfield . . . . .	222, 223	268	—	277	280	283	290
Townsend . . . . .	184, 185	267	271 (line 149)	275	280	282	288
Truro . . . . .	238, 239	268	—	278	280	283	290
Tyngsborough . . . . .	214, 215	268	—	277	280	283	289
Tyringham . . . . .	250, 251	269	271 (line 139)	278	280	283	291
Upton . . . . .	182, 183	267	271 (line 110)	275	280	282	288
Uxbridge . . . . .	114, 115	127	128 (line 58)	131	132	133	137
Wakefield . . . . .	84, 85	126	128 (line 3)	130	132	132	136
Wales . . . . .	240, 241	269	—	278	280	283	291
Walpole . . . . .	110, 111	127	128 (line 34)	131	132	133	137
Ware . . . . .	102, 103	127	128 (line 57)	131	132	133	137
Wareham . . . . .	118, 119	127	129 (line 75)	131	132	133	137
Warren . . . . .	150, 151	266	270 (line 51)	273	280	281	286
Warwick . . . . .	244, 245	269	—	278	280	283	291
Washingtown . . . . .	252, 253	269	—	279	280	283	291
Watertown . . . . .	82, 83	126	128 (line 15)	130	132	132	136
Wayland . . . . .	176, 177	267	271 (line 135)	275	280	281	287
Webster . . . . .	90, 91	126	128 (line 5)	130	132	132	136
Wellesley . . . . .	98, 99	126	128 (line 23)	130	132	133	136
Wellfleet . . . . .	226, 227	268	—	277	280	283	290
Wendell . . . . .	242, 243	269	—	278	280	283	291
Wenham . . . . .	214, 215	268	271 (line 109)	277	280	282	289
Westborough . . . . .	112, 113	127	129 (line 78)	131	132	133	137
West Boylston . . . . .	182, 183	267	271 (line 96)	275	280	282	288
West Bridgewater . . . . .	158, 159	266	270 (line 55)	274	280	281	286
West Brookfield . . . . .	206, 207	267	270 (line 53)	276	280	282	289
Westford . . . . .	152, 153	266	270 (line 38)	273	280	281	286
Westhampton . . . . .	248, 249	269	—	278	280	283	291
Westminster . . . . .	184, 185	267	271 (line 155)	275	280	282	288
West Newbury . . . . .	204, 205	267	272 (line 153)	276	280	282	289
Weston . . . . .	162, 163	266	271 (line 100)	274	280	281	287
Westport . . . . .	146, 147	266	270 (line 68)	273	280	281	286
West Springfield . . . . .	86, 87	126	128 (line 8)	130	132	132	136
West Stockbridge . . . . .	212, 213	268	271 (line 74)	276	280	282	289
West Tisbury . . . . .	248, 249	269	—	278	280	283	291
Westwood . . . . .	190, 191	267	272 (line 173)	275	280	282	288
Weymouth . . . . .	84, 85	126	128 (line 52)	130	132	132	136
Whately . . . . .	210, 211	268	271 (line 104)	276	280	282	289
Whitman . . . . .	106, 107	127	128 (line 33)	131	132	133	137
Wilbraham . . . . .	166, 167	266	270 (line 10)	274	280	281	287
Williamsburg . . . . .	182, 183	267	271 (line 102)	275	280	282	288
Williamstown . . . . .	150, 151	266	270 (line 66)	273	280	281	286
Wilmington . . . . .	152, 153	266	270 (line 2)	273	280	281	286
Winchendon . . . . .	114, 115	127	128 (line 18)	131	132	133	137
Winchester . . . . .	94, 95	126	128 (line 50)	130	132	133	136
Windsor . . . . .	244, 245	269	—	278	280	283	291
Winthrop . . . . .	84, 85	126	128 (line 38)	130	132	132	136
Worthington . . . . .	242, 243	269	—	278	280	283	291
Wrentham . . . . .	156, 157	266	270 (line 34)	273	280	281	286
Yarmouth . . . . .	196, 197	267	272 (line 160)	276	280	282	288



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